



Annual General Meeting of Electors

Minutes

21 December 2015

Preface

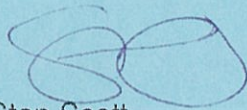
When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the following Annual General Meeting of Electors, where the Minutes will be confirmed subject to any amendments.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Meeting are put together as an addendum to these Minutes.

Unconfirmed Minutes

These minutes were approved for distribution on 23 December 2015.



Stan Scott
CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 19-12-2016

Signed: David K Dow

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.

Shire of Toodyay

ANNUAL GENERAL MEETING OF ELECTORS 21 DECEMBER 2015

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Shire of Toodyay

MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Shire President declared the meeting open at 7.04pm.

2. RECORDS OF ATTENDANCE

Members

Cr D Dow	Shire President
Cr T Chitty	Deputy Shire President
Cr J Dow	
Cr P Greenway	
Cr B Rayner	
Cr E Twine	
Cr R Welburn	
Cr S Craddock	

Staff

Mr S Scott	Chief Executive Officer
Ms C Delmage	Manager Corporate Services
Mr G Bissett	Manager Planning and Development

Electors / Residents

E Frayne	B Ludlow
M Ball	P Ludlow
D Twine	E Lee-Steere
J Dival	J Smart
F Panizza	A Thornton
E Panizza	R Frayne
L Rooney	

2.1 APOLOGIES

Cr K Wood	
Ms A Bell	Manager Community Development
Mr L Vidovich	Manager Works and Services

3. CONFIRMATION OF MINUTES

3.1 Annual General Meeting of Electors held on 9 February 2015.

MOVED Cr Rayner

SECONDED Cr Craddock

That the Unconfirmed Minutes of the Annual General Meeting of Electors held on 9 February 2015 be confirmed.

MOTION CARRIED

3.2 Business arising from the Minutes of the Annual General Meeting of Electors held on 9 February 2015.

Nil

4. ANNUAL REPORT 2014/2015

The Annual Report for the 2014/2015 financial year, accepted by Council Resolution No. 261/11/15 on 24 November 2015 is presented.

MOVED Mrs E Frayne

SECONDED Cr Greenway

That the Shire of Toodyay Annual Report for the 2014/2015 financial year, accepted by Council Resolution No 261/11/15 on 24 November 2015, as presented, be received.

MOTION CARRIED

5. GENERAL BUSINESS

5.1 Questions taken on Notice at the Annual General Meeting of Electors held on 9 February 2015.

No questions were taken on notice at the Annual General Meeting of Electors held on 9 February 2015.

5.2 Questions For Which Prior Notice Has Been Provided

Nil

5.3 Other General Business

F Panizza

Question: regarding page 4 of 2014/2015 Annual Report – Non-operating grants, subsidies and contributions show a 2015 Budget figure of \$4,000,000 under Housing but the 2015 Actual shows \$914,137 – is this to do with the Aged Care Project and what is the reason for the difference?

The Shire President provided an update on the progress of the AROC Aged Care Project in regards to the delay in start times etc.

Manager of Corporate Services explained that the \$4,000,000 budget consisted of a \$2.7m regional grant from CLGF, which is split equally between the three shires of Toodyay, Goomalling and Victoria Plains. On advice from the Auditors, the funds received that belong to the other two Shires have been placed in trust accounts so the actual only shows Toodyay's portion of the grant funds.

The remaining budgeted figure consists of contributions from the Shires of Goomalling and Victoria Plains and also Butterly Cottages. These have not been sourced yet as work is still to commence.

E Lee Steere asked if the Council/Shire could provide some clarity/certainty/projections in regards to proposed rate increases in the future. Mr Lee Steere stated that his valuations had not changed in five years but his rates had doubled. Mr Lee Steere asked if the Council had no interest in providing support to farmers and whether they were aware of the concept of 'no – we cannot afford it?'

The Shire President responded advised that Council were very much aware of costs and pointed out that Councillors were all ratepayers too.

F Panizza noted that a farm of similar size in the Shire of Northam would likely pay half the rates but in the Shire of York pay more – he asked that the Council not discount the concerns of farmers. Mr Panizza further noted that Northam was larger and had more businesses and residences allowing for additional rate collection.

J Smart – asked if the cost of Tidy Towns was being 'bumped' up by other projects getting done but not being allocated to Tidy Towns eg: street trees, entry statement, foot paths – are these projects part of the Tidy Towns endeavour?

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The Shire President advised that these projects were ongoing long term projects with many being on the 'to-do' list for over a decade or more – these projects were all coming to fruition and were a bonus to the town and would provide a benefit to the Tidy Towns endeavour but were a long time planned and had no relevance to the Tidy Towns.

The Chief Executive Officer further advised that the predominant reason that the Shire of Toodyay won the State and then National Tidy Towns Award was due to the commitment and dedication of the community and the hard work and efforts of volunteers in particular 'adopt-a-spot'. The contribution (particularly financial) made by the Shire to the Tidy Towns endeavour was minimal.

J Dival - that there be some attention paid to the condition of the Toodyay West Road noting that the road was poor, there is no lighting and no footpaths and the amount of people walking along the road is increasing.

The Shire President advised this request be put in writing to be considered as part of the 2016/2017 annual budget process.

The Chief Executive Officer noted that all budget requests for road works etc. were included for consideration but due to limited resources, not all would be included in the final budget – other factors including traffic counts, accident data etc. were taken into account.

The Chief Executive Officer further noted that the Shire of Toodyay had successfully received grant funding for existing and extension of Shire of Toodyay footpaths in the past two financial years and we were hoping to get more in 2016/2017.

J Smart noted that he had concerns about Cottage Street and that he had previously submitted a works requests but that he had had no response.

The Shire President advised him to fill out another Works Request (forms available on the website, depot and administration centre) and that the request would be responded to/considered.

The Chief Executive Officer confirmed that he had taken note to ensure it was included for consideration.

J Dival raised concerns regarding the West Toodyay Bridge and noted he had been towing a vehicle/trailer at 80kmph and that with a vehicle behind and another approaching he had become airborne due to the bridge surface which is irregular and does not meet specifications in regards to deflection etc. Mr Dival said he had to 'slam' on his brakes

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which was unsettling to all involved. He further noted that the bridge had not been properly constructed/repared and that gravel was placed in concrete beams. J Dival asked if the bridge was going to be hot mixed and further noted that the bridge was 'an accident waiting to happen' and that the Shire would be liable if/when an accident occurred as it was aware of the problem but had not fixed it.

The Shire President advised that funding was available from the Federal Black Spot Program for the West Toodyay road but he was not sure where the funding/works started and/or stopped in relation to the location of the bridge and that he would get the Manager for Works and Services to respond.

J Dival asked why the skate park was so close to the road which was part of the heavy haulage route.

The Shire President advised that stage one of the park had been determined prior to the arrival of the current Shire President and Chief Executive Officer and that this required stage 2 to be placed where it was.

The Shire President noted that the biggest problem was that the Shire did not have a bypass.

J Dival asked if the skate park could be fenced.

The Shire President noted this and he would get the matter looked into.

B Frayne responded to J Smart and noted that the Tidy Towns Committee had received several grants/prizes towards the work being done by the Tidy Towns Committee and volunteers.

F Panizza noted that there was a community member on both the Audit Committee and the Environmental Advisory Committee and asked whether there had been any thought to a community member being put on the Works Advisory Committee?

The Shire President noted that no requests had been received.

F Panizza advised that he felt that there were some community members, particularly farmers who know the road network well who might like to be on the Works Committee

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The Chief Executive Officer advised that he would need to ask the Council if they wished to include a community member on the Works Committee and if so, he would then advertise for expressions of interest.

J Dival asked whether there had been any progress on the review of the Town Planning Scheme No. 4.

The Shire President and the Chief Executive Officer both advised that TPS4 was currently undergoing a substantial review.

J Dival noted that in regards to the Avon Arc areas, there was some concern regarding the wording which he felt were draconian eg: depth of excavation, cannot divert water that changes direction or touch regrowth and suggested that the Council read the Avon Arc Report which recognises open farming land and have another go at getting the TPS4 to a better standard.

The Chief Executive Officer advised that a major scheme review would be underway/completed in four months. He further noted that the shire of Toodyay would be one of the first to do a major scheme review under the new rules with support from WAPC. The Chief Executive Officer further advised that he would seek community input and that the review was not a 'rubber stamp' process but a genuine review based on feedback so that the Scheme could be a document that fits all needs.

F Panizza queried why there had been a large transfer from the Road Contribution Reserve into the Municipal Account.

Manager for Corporate Services advised that this was predominantly due to two large private contributions for projects undertaken in Dumbarton and Mountain Park.

The Chief Executive Officer advised that road charges for extractive industries are now supported by a Local Planning Policy which details how road charges are to be calculated. There have been no challenges in SAT to road charges since the new Policy was introduced.

F Panizza – the road used by BGC as part of their extractive route consists of 4kms Shire of Toodyay road before it becomes Shire of Goomalling Road (Sheen Road to Bejoording Road) although heavy vehicles spend more time on the Toodyay portion than on the Goomalling portion but the extractive licence is issued by Goomalling meaning that Toodyay gets no contribution towards the road

Mr Frayne – noted a 'defacto' through route from Drummond Street West to Goomalling – there was an increasing amount of traffic on Drummond Street– he further noted that there was no speed limit

The Chief Executive Officer advised that MRWA are responsible for speed limits and do not allow for speed limits to be put on roads that are gravel or narrow seal.

The Chief Executive Officer also noted that whilst they would like to discourage the use of short cuts the route could not be closed off.

B Frayne asked if that section of Drummond Road was gazetted?

The Chief Executive Officer said yes and that eventually it will link to the recreation precinct – the 'road' should only be used for emergency egress/access at this point in time so must remain open.

Mr Frayne asked whether the recreation centre submission included that the road be made a no through road and only to be used by recreation centre users.

The Chief Executive Officer said that had been considered but not likely to occur due to safety requirements of subdivisions now requiring more than one access/exit there would be safety issues if the road was restricted.

J Smart noted that the condition of Toodyay West Road was extremely poor and had no speed limits.

The Chief Executive Officer advised that MRWA are responsible for speed limits and where a sign for 'end of speed limit' is posted, this does not mean that you should drive at 110km or as fast as you like but that it means you should 'drive to conditions'

J Smart asked whether this could be changed.

The Shire President advised that the council is responsible for the road upkeep and maintenance and MRWA for the speed limit.

The Chief Executive Officer noted that to widen the road would be a significant expense.

The Chief Executive Officer further advised that at a recent meeting regarding Toodyay Road, a significant amount of accidents/incidents could be traced back to the driver rather than the condition of the road

J Dival asked why there had been a recent agenda of 600 pages long.

The Shire President responded that with no exaggeration, that was not the biggest agenda provided, he further advised that new councillors may take a while to familiarise themselves with all the documentation but all Councillors (and senior staff) are provided with iPads or tablets to enable an electronic copy to be issued to reduce the printing wherever possible.

J Dival asked if this was the standard amount of printing for other councils and expressed concern about the cost of printing such large documents.

The Chief Executive Officer noted that printed documents are optional – all info is provided electronically but some may wish for the part or all of the documentation to be printed.

The Chief Executive Officer further noted that he would prefer to provide less information but that as it was not possible to determine who would need to know which part of information, it was easier to provide everything.

J Dival noted that with costs going up it would make sense in this day and age to provide the information electronically.

The Chief Executive Officer advised that administration do endeavour to avoid printing and that the Councillors have access to software called 'Dashboard' which has all agendas, attachments, acts etc. on it for referencing electronically.

6. CLOSURE

The Shire President declared the meeting closed at 8.00pm.



Annual Report

2014/2015

Adopted by Council on 24 November 2015

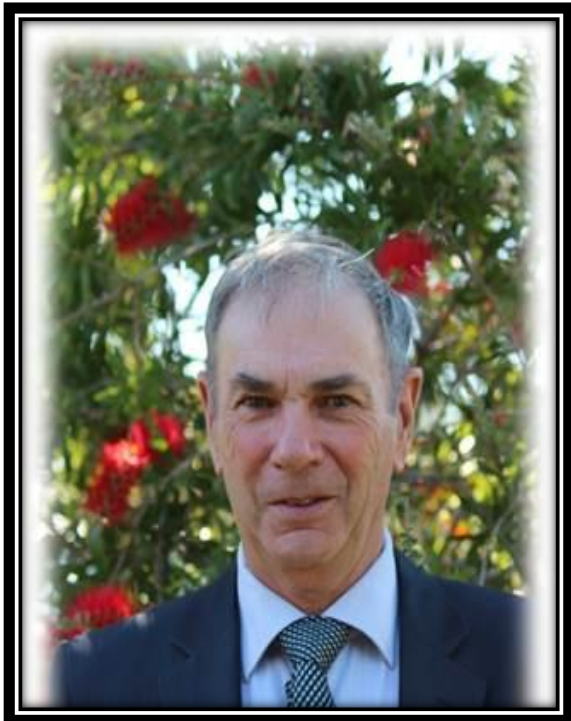


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Shire President Foreword



The 2014/2015 Annual Report presents an opportunity for Council and the Community to reflect back upon the Shire of Toodyay's activities throughout the preceding year.

I am very pleased to report that the past year has been a productive period for the Shire with Council and staff being able to continue to implement actions identified within the Strategic Community Plan adopted by Council in May 2013.

The Strategic Community Plan is the leading strategy of our Integrated Planning Framework and references the Corporate Business Plan which are all guided by supporting Informing Strategies that set the framework for drafting the Annual Budget.

The 2014/2015 Annual Budget was formally adopted by Council at a Special Meeting held Tuesday 5 August 2014 and resulted in a 10%

increase in rates revenue in accord with the Shire's Strategic Community Plan. Budgeted rates revenue increased to \$5,525,845.00. Rates revenue combined with additional income by way of grants, contributions, fees and charges allowed for budgeted operational expenditure of \$9 million along with \$8 million in capital expenditure. A bus trip for elected members to inspect Shire roads flagged the start of a process that included nine forums and/or meetings before the budget was adopted. A feature of this year's resolution to adopt the budget was the requirement that several capital expenditure works be brought back to Council for final consideration prior to commencement. This is an indication of Council's resolve to ensure that project expenditure is in line with budget, timelines and in accordance with community expectations.

I note that all of the ten resolutions along with the final motion to adopt the budget were carried unanimously. This is not only a reflection of the hard work put in by Councillors, but also staff in compiling and presenting reports and responding to numerous requests from Council for additional information in a timely manner. I thank all staff members for their input into a difficult and often tedious process and I especially thank the Manager Corporate services, Ms Cherie Delmage and her support staff. Ms Delmage was also Acting CEO during the final budget meetings, standing in for the Shire CEO, Mr Stan Scott who was unable to attend the final meetings due to previously scheduled leave commitments.

Further details of the budget and the Shire's financial position can be found within the Corporate Services Section of the 2014/2015 Annual Report.

2014/2015 saw the completion of the construction phase of the long awaited car-park situated adjacent to Charcoal Lane with links to Duke Street North and Piesse Street. Landscaping and plantings are now well advanced. This car-park was constructed on the site of the former basketball/netball courts and has been a proposed project since June 2008 when the then

Shire President Foreword

Council resolved to grant planning approval for a retail facility/supermarket development nearby.

Another significant milestone has been the upgrade of the heavy haulage route that diverts Restricted Access Vehicles (RAV) away from the Central Business Precinct. Asphalt (hot-mix) road resurfacing, concrete kerbing and dual use asphalt paths along Hamersley Street and Anzac Avenue have not only increased the safety of road users but now allows for much safer passage for pedestrians, cyclists and our growing number of elderly and disabled that rely on mobility scooters. Completion of a dual use path adjacent to Goomalling Road that links Stirling Terrace to Connor Bridge as well as asphalt and drainage work in Drummond Street have further improved access to the Toodyay District High School.

In addition to these town-site Projects, our Works Crews were able to complete a comprehensive rural roads maintenance and bitumen sealing program, on time and within budget. I congratulate them for their efforts.

Council has this year approved concept plans and made a budget allocation for the construction of an Entry Statement and Information Bay structure near the junction of Stirling Terrace and Hamersley Street. Council has further committed to the construction of seven sheds and associated facilities at the developing Community Depot located on Railway Road.

Throughout 2014/2015, Council reinforced its commitment to sport and recreation by formally adopting the Draft Sport and Recreation Master Plan for the construction of a multi-purpose Sport and Recreation Precinct to be situated adjacent to the Toodyay District High School.

This Project will need significant external funding to progress and to this end, the CEO and his Management Team prepared an extremely comprehensive business case with supporting documentation in preparation for a submission to the Federal Governments National Stronger Regions Fund. The results of this submission will be known in December 2015.

Council also recognises the need to maintain our current sporting facilities for the present, thus the Parks and Gardens Crew have continued to maintain the Showgrounds precinct and the Duidgee Park Skate Park and recreational facilities to a high standard. A significant 2014/2015 Project was the refurbishment and conversion of the public tennis courts located in Fiennes Street to multi-use Basketball/Netball and Tennis courts which was completed on time and on budget.

Attracting visitors to Toodyay continues to be a priority of Council, but is largely the task of our Community Development Team, who have again demonstrated an outstanding ability to work with the large contingent of volunteers in our community.

The program of events held throughout the year continues to expand with an ever increasing crowd participation. Our unique heritage listed museums located in Connor's Mill and the Old Newcastle Gaol precinct continue to be an important tourist attraction. In September 2015 celebrations will be held to mark the 150th Anniversary of the Old Newcastle Goal.

One of the highlights of the past year was when Toodyay was recognised as Australia's tidiest town at the National Tidy Towns presentation in Sheffield, Tasmania. This honour was achieved due to a massive effort on behalf of the community but I also acknowledge the support and assistance of Shire staff in enabling this win. Toodyay will now host the 2016 National Tidy Town Awards in March. Council has committed (via the 2015/2016 Annual Budget) to fully support this Event.

I thank all Councillors for their support and continuing dedication to the residents of the Shire throughout a year that has been extremely busy but also very positive in outcomes achieved,

Shire President Foreword

while also setting the path for future years. I am confident that as a result of the forward thinking of Council, Toodyay will continue to be regarded as one of the top peri-urban districts in Western Australia.

I thank the CEO and his Management Team for their support of me personally throughout a challenging and extremely busy year, and thank them on behalf of Council for continuing to promote the goals, aims and objectives of the Shire of Toodyay's Mission Statement which is:

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

Elected Members



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Chief Executive Officer

As Chief Executive Officer of the Shire of Toodyay I am blessed with a great management team and a wonderful staff. Everything that is achieved in the Shire is as a result of the efforts of a great group of people, and I would like to thank my staff for their contribution to another good performance by the Shire of Toodyay as a Local Government.

Living in Toodyay is a privilege and I thank the community for its ongoing support and encouragement. I consider this industry a vocation rather than a career and delivering benefits to the community is what makes it all worthwhile.

In 2013/2014 the Shire completed the acquisition of a significant parcel of land adjacent to the Toodyay District High School. This land will be used for a new recreation precinct to meet the long term sport and recreation needs of the Toodyay Community, and was a significant initiative identified in the Strategic Community Plan. Peter Hunt Architects were engaged to develop the master plan for the site. There was very strong community involvement in the planning and I was encouraged by the very positive responses we received to the draft plan. Unfortunately Peter Hunt passed away last year, but his firm continues to offer exceptional service.



During 2014/2015 the Shire developed the business case for funding the Project which if successful will bring forward the timetable for development.

In February 2014 at a ceremony in Sheffield Tasmania, Toodyay was named 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 took home the title was in 2006. Toodyay also won the following Awards: Dame Phyllis Frost Litter Prevention; Resource Recovery and Waste Management; and Environmental Protection and Innovation. I congratulate the Tidy Towns Committee, all the volunteer supporters and the Bendigo Bank which also assisted. While this was not a Shire Project, the Shire was an active supporter and will be assisting with the running of the National Award Conference in Toodyay in March 2016.

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:

- Asphalt seal, kerbing and footpaths along Hamersley Street;
- Asphalt seal, kerbing and footpaths along Anzac Street;
- Extensive upgrade of the first kilometre of Morangup Road;
- Asphalt seal, kerbing and drainage in Drummond Street and Drummond Street East;
- Reseals in Luisa Circle and Flexuosa Place along Anzac Avenue;
- Sealing works in Church Gully Road, Grandis Street and Salt Valley Road;
- Gravel sheeting in Seventh Road; and
- Completion of most of the work on the long awaited Charcoal Land Car-park.

Chief Executive Officer

Parks and Gardens staff continue to maintain and develop green spaces around the town and the attractive appearance of the town contributed significantly to our recognition at the State and National Tidy Towns awards. Work included continued investment in Duidgee Park including new seating and playground equipment.

The Planning and Development Department continues to perform well, with the value of Planning Approvals almost double the previous year. Building Approvals were lower but are expected to increase as Planning Approvals translate into new construction. The Environmental Management Plan is now in place and the Shire has made significant strides in water conservation. The Shire has been lobbying to ensure that Toodyay does not become the preferred location for future landfills. We have completed the statutory review of Local Laws and have commenced the process of drafting a new Extractive Industry Local Law. Several significant planning policies have been reviewed and updated.

The Shire offers a seven day week Ranger Service. 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. 2014/2015 saw the completion of the new regional Cat Management Facility which is based in Toodyay.

2014/2015 saw the employment for the first time of a Reserves Management Officer. This position performs the dual task of managing fire risk and environmental values of the reserved lands under the control of the Shire.

I continue to be impressed with the high level of volunteer work in Toodyay, and the very strong commitment of volunteers involved in the five Volunteer Bush Fire Brigades and the Fire and Rescue Brigade. The same dedication and passion is evident in the St John's Ambulance. A new Toodyay State Emergency Service has commenced operations in Morangup providing another valuable resource and service for the community.

The Shire of Toodyay has a very strong community development team delivering visitor, museums and heritage, library, events, youth and community services.

The Shire of Toodyay Public Library continues to be one of the best country libraries in WA. This years' activities have included the Avon Valley Writers Festival, targeted activities for every age group and author visits. The Library continues to be a vibrant hub of community activity.

The great work at Toodyay's museums also 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 a community and event precincts has continued and work has started on reviewing the museum collection to ensure it is coherent and accessible.

Work has continued on the Wikitown Project through the continued development of material on Toodyay on Wikipedia through the Toodyaypedia Project. The Project has expanded to include articles on 25 significant historical figures from Toodyay.

Toodyay has become synonymous with successful events. The annual events calendar now includes over 30 events large and small. Each year the Moondyne Festival, Toodyay Agricultural Show and Toodyay Picnic Races go from strength to strength and each of these events held 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

Chief Executive Officer

volunteers and I continue to be impressed with the work and commitment of volunteers in bringing these events to fruition along with 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, Connor's 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.

Council has dealt with some important issues during the year including a 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. Toodyay has one of the least experienced Councils in WA, with six Councillors having served less than four years on Council. Elected members have readily committed to the task including extensive participation in training. In 2014/2015 Toodyay hosted four days of training for elected members from around the region and Toodyay Councillors were 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 2014/2015:

Thank you to Ryan Fountain and Paul Mildwaters for their work on the Parks and Gardens crew and Karl Jokich, Peter Dasborough and Daniel Haynes for their efforts on the Works crew and also assistance with building works.

Alan Knapp resigned after several years working for the Shire both as a Ranger and Community Emergency Services Manager (CESM) and I thank him for his contribution to these important areas. Corry Munson spent many months acting in the CESM role and I greatly appreciated his honesty and expertise in fire management. Michelle McPhee also provided great assistance in emergency management administration.

I would like to wish Sharon Mills well in her new job with the local Christmas Shop after her many years at the library and also wish Karla Hooper every success in her various ventures since she resigned as our Environmental Officer

We have been very lucky in being able to recruit some very skilled people for short term positions at the Shire of Toodyay. These include Rose Jones who has helped us out at critical times in finance and accounting, Felix McQuistan who worked as temporary CESM at the height of the fire season and Grace French for her work on key projects. I would also like to thank Dieter Bartels for his Bush Fire Mitigation work.

During the year we welcomed a number of new starters including Michael Stevens and James Higgs to Parks and Gardens, Ron Pyle as Mechanic and Greg Warburton as Reserves Management Officer. We have filled a number of key professional positions this year including Simon Lyne in IT, Robert Koch as CESM, Peter Edward as Senior Building Surveyor, Sabin Acharya as Environmental Officer, Merridith Lamb as Governance Officer, Adam Barwick as a Customer Service Officer and Taia Sinclair at the Visitors Centre.

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

Executive Staff

**Chief Executive Officer
Mr Stan Scott**



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

**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

**Manager
Corporate Services
Ms Cherie Delmage**



- Rates
- Finance
- Payroll/HR
- Customer Service
- Information Technology
- Records

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



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

Community Development

July

The change in seasons always sees an increase in activities in Toodyay.

Various meetings were held with individuals, groups, organisations, and attendance at Council and committee meetings. These included meetings with the Minister of Sports and Recreation (new Sport and Recreation Precinct), the Agricultural Society (show and building usage), Emergency Cadets and the School (Youth engagement and heritage buildings), Heritage Working Team, Toodyay Chamber of Commerce (Sundowner) and the RSL (planning for the 100th Anzac Anniversary).

Projects which the team were involved with were working towards the Master Plan for the new Sport and Recreation Precinct, and preparation for the Avon Descent/International Food Festival.

Our team also commenced the undertakings involved for grant funds and project planning for a Youth inclusion program.

An Economic Development Forum – Re-New Australia was attended at Northam. An informative session showing how towns around Australia which have been in decline have worked through to bringing growth back into their communities.

Through the great work of the Community Committee for Tidy Towns we also welcomed the Tidy Town Judges to Toodyay for a day.

August

Major focus was the Avon Descent and International Food Festival. Always a super event for Toodyay bringing 4,000 to 5,000 visitors and adding a lively festive vibe to the Town.

Another focus for the month was our Museum/Heritage. Meetings were attended which included the Museum Advisory meeting and the Heritage Working Group.

September

A Ministerial Luncheon was attended, followed by the official opening of the Cat Management Facility.

To keep updated on matters which were underway in the sector the LGMA Community Development Conference was attended for one day, as well as the Visitor Centre Conference. This conference saw the release of the Haerberlin Review for all Visitor Centres in WA. As in any industry there is change and a review is required to assist us to look towards the future.

A site visit from NRM was welcomed. The Shire was successful in obtaining grant funding for a water tank at the Community Depot site. This now completed this part of the project.

With the Museum Officer, discussions were undertaken with a community member for the possible inclusion of a new exhibition. An informal “Thank You” lunch for our Museum volunteers was held. Their support and efforts are very much valued and appreciated.

At the Library one of the very popular Author talks was undertaken. All who attend always speak highly of the sessions and of the Library team who organise the talks.

A site visit to Anzac Park/War Memorial was undertaken with our Heritage Advisor, the RSL and our Manager of Works and Services to discuss thoughts and the process for improvements for the site.

On the Sport and Recreation side of things – the grant for Skate Park Stage 2 was completed.

Community Development

Meetings with TRANSWA and the Visitor Centre staff re developments on the train service were undertaken and found to be very informative for all parties who attended.

October

A fairly routine month with meetings attended. These included the Heritage Working Group, Stronger Regions, Avonlink Supporters Group with TRANSWA, Community Depot Advisory Committee, the regional meeting at EMRC for the Avon Descent and Family Fun Days, and the Bendigo Bank AGM.

Others included the Youth Friendly network and being invited to be a member of the Bendigo Bank Youth Panel for their youth sponsorship program. It is a wonderful opportunity to work with young people and to see them reach for their goals in life.

Preparation also commenced with discussion taking place with Christmas 360 and the installation of the Christmas decorations for the Street Party in December.

November

The planning for the new Sport and Recreation Precinct continued. Master Plan and other plans were required to take this to the next step. A meeting with the Dept. of Aboriginal Affairs was attended to further discuss further progress on items relating to the River Walk and Burial Grounds.

The tender for the resurfacing/upgrade of the tennis courts was called for.

We welcomed the production Team from Weekend WA. A super opportunity for Toodyay to be showcased on their TV show. Hi-lights were the train service to Toodyay, local businesses and the Visitor Centre and heritage buildings.

Planning or discussions for the various events in Toodyay were undertaken. These included planning for the Australia Day Breakfast, meeting with members from the Moondyne Committee, and the Avonlink Supporters group with the official re-launch of the service taking place in Dudigee Park.

Meetings relating to Heritage/Museum and Youth/Inclusion were attended to.

An LGMA seminar on making our Communities Aged Friendly was attended. Following this, another session was attended on the Aged Friendly Audit Program.

We commenced discussion with Wayfound regarding our new Information Bay structure. With further meetings to follow.

On the more corporate workings, a training day was attended by myself on Workforce Development and the reports which are part of the informing reports for Integrated Planning.

December

Preparation for the National Tidy Town Judges visit saw an all-out effort from the Tidy Town Committee and Shire Work Crew to prepare the Town for the visit. All went to plan with the community warmly welcoming Jill – the National Judge in true Toodyay style.

Through LGMA an Economic Development seminar was attended. An informative seminar not only for the more formal aspects of economic development but also for general networking.

The elected members formed a working group to re-commence the project on the Entry Statement.

Community Development

Discussions with the Farmers Market Organisers were undertaken. Another super idea and opportunity from and for the Toodyay community.

January

The main focus for the month was the preparation for the annual Australia Day event. A special day for all who attend.

Other event planning meetings were held with the RSL for Anzac Day and for the annual Thank a Volunteer Day which was to be held in February.

We once again met with the wonderful volunteers involved with the Toodyaypedia project, it is always great to see what other new ideas they can share with us to expand this project.

The Master Heritage Plan was completed following the adoption of the Heritage Strategy. These plans will assist in the way forward for matters relating to heritage and links to the Museum.

Further planning was undertaken for the Community Depot project.

Another meeting with WA Weekender was completed with the focus for the next segment on the National Tidy Town win.

The next step in planning to make Toodyay – Aged Friendly was undertaken with a survey and site audit of the town undertaken working in with Localise who were appointed through the AROC Local Governments.

February

The warmer months see activities wind down to a slower pace.

The National Tidy Towns Award event was held in Sheffield Tasmania, with Toodyay a strong possibility to be the winner - a group of 14 attended. A major success for the Toodyay Tidy Town Committee bringing home the National Award!



Community Development

Various meetings were attended and we farewelled Grace French who was our Project Officer here at the Shire. She completed the Lotterywest Grant application for the Community Depot with the grant being awarded.

In partnership with the CRC and Bendigo Bank we celebrated with our Community Volunteers by having a sundowner here at the Visitor Centre. A beautiful night which had a Valentine Days theme.

To continue our Youth inclusion – we welcomed a couple of young people from our community into the workplace for their student work placements. A great way of engaging with our young people and for them to gain day to day knowledge of workplaces.

March

The next steps were undertaken in a variety of matters. These related to – Aged Friendly Community (community session attended on Dementia friendly towns), a public session was held inviting local community members in to discuss various aspects of what makes a community Aged Friendly. Further planning for Anzac Day with the RSL. Working towards plans and large grant application for the Sport and Recreation Precinct (information session attended for Stronger Regions Grant funding). Discussions with EMRC and the Shire of Northam in relation to the Avon Descent and Family Fun Days.

Meetings were held with the Toodyay Tourism President and some members regarding the Valley for All Seasons publication and seeking input from the group on the proposed Info Bay structure.

A new concept for budget preparation was undertaken for Elected Members in budget items relating to Community Development.

Further meetings were undertaken with the Youth Steering Group and Inclusion WA.

We farewelled Sharon Mills from the Library.

April

We saw the celebration of the 100th anniversary of Anzac Day. A variety of improvements were undertaken to assist in making this day special for the RSL and all who attended. A new site was chosen which included Youth Park and the Museum Precinct. With a new Anzac Exhibition in the Museum and a large private family reunion taking place in Toodyay with links to the first causality of the conflict, made the day one to remember.

The services of Libraries in WA have been undergoing review. The Senior Library Officer and myself attended a seminar in Perth on the future of Public Libraries. Interesting discussions and it was pleasing to see that the Toodyay Library is one of leaders for smaller libraries with all of the activities being undertaken to add to the normal services provided.

Our tennis court project continued with site meetings from contractors and the possibility of new ideas for surfaces.

The CEO, Sport and Recreation Officer and myself attended a meeting with Lotterywest to commence discussions regarding possible future grant funding for community buildings on the new Recreation precinct.

A small farewell afternoon tea has held here in Community Development for Brother Gabriel who has now left Toodyay. A wonderful man who assisted us with our Skate Park and being one who could relate to the youth who utilised the facility.

A new opportunity for promotion was commenced with Swan Magazine.

Community Development

May

We celebrated in style with the Toodyay Tidy Town Committee and all Community groups and members who were involved with the National Win. A lovely celebration in the beautiful Memorial hall. Further preparations were undertaken to secure the next National event here in Toodyay. The Shire President, CEO, Manager of Community Development, Events Co-Ordinator, Chair and Secretary of the Tidy Town Committee organised a teleconference with the National Keep Australia Beautiful Office in the eastern states. It was confirmed soon after this meeting that the next national awards event would be held in Toodyay.

The working group for the Entry Statement continued with final concept design being completed.

A meeting with the Wheatbelt Development Commission re Aged Friendly funding was attended with grant funds being secured for three small projects – the refurbishment of the Duke Street toilets, and disabled/aged friendly parking in the areas of the bank and supermarket.

A variety of meetings and information sessions on Tourism (joint promotion opportunity for Toodyay with Experience Perth and TRANSWA), and Economic Development (FACET - Arts, Culture and Events and Small Town Sexy session in Northam, and Art as a tool for creating Healthy Communities).

Additional discussions were undertaken with an organisation to seek a quote from them regarding Wi-Fi at the new Info Bay area and down the main street.

Sport and Recreation were still a strong focus with a further session on the National Stronger Regions attended in Perth and the grant application commenced. With changes to the Kidsport funding undergoing change an information session was attended. This is now completed by our Officers here in Toodyay.

I also attended the LGMA Executive Management Program and I thank the Shire for this development opportunity.

June

This month saw many days working on matters relating to the new Sport and Recreation Precinct. Plans, reports and grant application were worked through with the CEO and Sport and Recreation Officer. Various planning meetings and a meeting with the Department of Sport and Recreation were attended.

We saw a return visit from the State Tidy Town Judges for the next round of Awards.

Further works was undertaken on the promotion of Toodyay with Experience Perth and matters relating to Wi-Fi in the town.

A final seminar relating to the review of libraries was attended. These reports are now to be reviewed to see how they could apply to our own library.

Overall a busy year and I personally wish to thank all who have been a part of the year to make Toodyay a great place to live, work and play. The Community Development Team is becoming stronger as they continue to develop in their roles and I personally thank them all for their efforts. Their individual reports follow.

Sport and Recreation

Toodyay Public Tennis Courts

The public tennis courts upgrade has been completed and ready for use by the public. The courts include two multipurpose courts for Tennis, Basketball and Netball. The courts are open during day light hours.

Thank you to the sporting clubs who helped remove the old synthetic, lots of hands made light work. The new tiles look fantastic

Sporting Club Equipment Funding

The Community Sporting Club Equipment Subsidy Scheme provides valuable assistance to local sporting clubs in Western Australia to help increase and upgrade shared sporting equipment for club members.

Eligible sporting clubs have the opportunity to apply for a one-off \$500 subsidy towards shared sporting equipment accessible to all members.

The Club Equipment Subsidy Scheme is made available to all sporting clubs by the State Government in recognition of the important role clubs play in our community.

It's one of the many programs and initiatives which support the development of sport and recreation clubs across WA.

KidSport

KidSport enables Western Australian children to participate in community sport and recreation, no matter their financial circumstances. Eligible youth aged 5–18 years can apply for financial assistance to contribute towards club fees. The fees

will 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.



Sport and Recreation

The Shire of Toodyay has been involved in KidSport for four (4) years with great results. The KidSport snapshot for the past year is in the table below:

179 Vouchers
120 Unique kids
\$24,009.93 funded over 4 years

Total per year (% compared to previous year)

19 in 2012	
44 in 2013	231.6%
68 in 2014	154.5%
48 in 2015	70.6%

Gender

2012	3 girls	15.8%
	16 boys	84.2%
2013	7 girls	15.9%
	37 boys	84.1%
2014	20 girls	29.4%
	48 boys	70.6%
2015	10 girls	20.8%
	38 boys	79.2%

Diversity

Aboriginal	49	27.4%
CaLD	9	5%
Disability	14	7.8%

Top 10 Clubs

Toodyay Junior Football Club	87	48.6%
Toodyay Hockey Club	19	10.6%
Clackline/Toodyay Karate Club Inc.	11	6.1%
Toodyay Soccer Club	11	6.1%
Northam Netball Association	11	6.1%
Northam and Districts Little Athletics Centre	6	3.4%
Hills Rangers Football Club Inc.	5	2.8%
West Australian Junior Motocross Club Inc.	4	2.2%
Gidgegannup Netball Club	4	2.2%
Morangup Basketball Club	4	2.2%

Top 10 Local Government

Toodyay	179	100%
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Top 10 Suburbs

Toodyay	141	78.8%
Morangup	28	15.6%
Bejoording	4	2.2%
Julimar	2	1.1%
Coondle	1	0.6%
West Toodyay	1	0.6%
Wattening	1	0.6%
Wongamine	1	0.6%

Top 10 sports or activities

Football (AFL)	94	52.5%
Hockey	20	11.2%
Netball	17	9.5%
Karate	11	6.1%
Football (soccer)	11	6.1%
Basketball	10	5.6%
Athletics	7	3.9%
Motorcycling	7	3.9%
Pony	3	1.7%
BMX	3	1.7%

How they are hearing about

Club	102	57%
Friend/Family	51	28.5%
Local Gov.	15	8.4%
School	8	4.5%
Website	1	0.6%
Other	1	0.6%
Print	1	0.6%

Registered with a Club before?

No	72	40.2%
Yes	107	59.8%

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 year and with the Shire and have designed a precinct based on the needs of the Toodyay Community. A community meeting was held to discuss the master plan with the sporting clubs to which all are generally happy to see some forward planning.

Sport and Recreation

The next stage is to secure funding for the project which will be occurring in the 2015 / 16 financial year. An application to the National Stronger Regions Fund has been submitted and the next application will be to the Department of Sport and Recreation.



Toodyay Skate Park - Stage 2

Since the completion of the Toodyay Skate Park Stage 1, the park has been inundated with youth and adults utilising the park from Toodyay and surrounding towns. Stage 2 of the park has been a talking point with the community due to stage 1's popularity. Due to the demand on the park, it is now not large enough to encourage usage from all skill levels.

The completion of the Toodyay Skate Park will increase the amount of people the skate park can cater for at any one time. Currently, the park is too small for the demand which generally leaves riders waiting for the park to become less crowded. Due to Duidgee Park being the main social hub for the youth of Toodyay, this generally does happen and riders, generally the younger users, leave the park due to a lack of riding time.

Stage 2 of the stake park requires a higher skill level than stage 1 which will encourages those riders with more experience to utilise the bowl, and leave stage 1 for the less advances riders, looking at increasing their talents. With the completion of the skate park with stage 2, it will cater for all experiences and skill levels of all riders from the Toodyay community and visitors to the town, as well as increasing its capacity to host more users.

Sport and Recreation

A grant application to the Department of Sport and Recreation was submitted for \$65,000 to complete stage 2 to which it was successful. The project will commence in October 2015 to which we envisage will be complete by the end of 2015.



Toodyay Public Library



Discover and rediscover the joy of reading
www.love2read.org.au

Regular events at Toodyay Public Library continue this financial year with:

Story Time sessions on Monday morning

The new start time of 9.15am accommodates those parents returning from the school run with toddlers. This is followed by the **Baby Rhyme Time** commencing at 10am to allow parents with small children a little extra time in the morning to get organised.



The **Many Minds Discussion Group** continues to meet twice monthly (second and fourth Thursdays at 10am) and the topics of future meetings can be obtained at the library. Past topics during 2014/2015 included some very interesting discussions, such as; “Does celebrating Anzac etc. mean that we glorify war or promote peace” (April 2015); “What’s the strangest/nicest thing about where you grew up?” (June 2015). Future topics for the coming months include; “Should Baby Boomers be blamed for all Society’s ills?” on 5 November 2015, and “Charades” (Why Not? It is the Silly Season) on 3 December 2015.

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.

Toodyay Public Library



Morangup Library Service (outreach from Toodyay) is continuing every second and fourth Tuesday from 2.30pm to 5pm in the Morangup Community Hall.

Toodyay Library is a self-selecting library through the State Library of Western Australia and throughout 2014/2015 a staff member has personally selected exchange items every four weeks, ensuring that Toodyay has a constantly changing variety of fiction and non-fiction items for patrons to choose from. We also provide a popular service where patrons can request items from any other public library throughout WA, via the Inter Library Loan System.

“Conversations with an Author” events from July 2014 to June 2015 included:

- * Linda Bettenay, WA Author, of “Secrets Mothers Keep” and “Wishes for Starlight”. Linda’s novels tell stories of the early pioneering days of Western Australia;
- * Rachael Johns and Fiona Palmer (both WA Rural Romance Writers);
- * A virtual event, live streaming in conjunction with Writing WA and Subiaco Library which featured renowned WA author/actor Peter Docker. Peter’s books include “Someone Else’s Country”, “The Waterboys” (shortlisted for the Aurealis Award), and “Sweet One”. Peter’s books centre on the indigenous culture; and
- * Karina Roberts, WA Author of “Chelandra”, Book One of the Chelandra Trilogy; and author of “The Palace of Stars” (set in York WA).

The 140th Building Anniversary 1874 to 2014 – 7 October 2014

The 140th anniversary of the Toodyay Public Library building was celebrated with an impromptu birthday party which was celebrated by many of the regular library patrons. They enjoyed a lovely morning tea celebration which included a birthday cake and tasty other treats, thanks to Beth Frayne for the cake and Margie Eberle for the tasty snacks.

Better Beginnings Literacy Packs

The State Library initiative (since 2005) of supplying literacy packs for children from birth to 3 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.

Toodyay Public Library

Christmas Cakes (December 2014)

Christmas cakes baked and decorated by Morangup artiste of fine cuisine Kathy Pearson were once again available at the Library during the festive season. Kathy creates a variety of undecorated gluten free full fruit cakes and also fully decorated iced fruit cakes which are always very much in demand.

Memory House Exhibition, celebrating the State Library of Western Australia's 125 year history

In October 2014 there was a historical walk and accompanied talk from the Old Gaol Museum Toodyay to the Toodyay Public Library, with the guest speaker Beth Frayne from the Toodyay Historical Society providing snippets of interesting information dispersed with a variety of historical anecdotes.

Following the walk, there was an interactive power point presentation featuring the many lives of the Toodyay Public Library building with a morning tea served among a display of photos, artefacts and various items of memorabilia. Participants were able to absorb, reflect, recall and share the sights, sounds and scents of their own memories on the Memory House postcards. These postcards were "posted" into our unique mailbox decorated by local artist Margo Watkins, then packed up and despatched to the State Library of Western Australia to be part of a State-wide Memory House depicting Western Australian history over the last 125 years.

Museum Display at the Library

A recent interesting addition to the Library is a nineteenth century ex museum stock display cabinet restored by Museum Curator Margie and her volunteer staff. This cabinet currently holds a display of ANZAC and Australian War memorabilia, including background information, photographs and a nurse's apron belonging to a Voluntary Aid Detachment nurse. Other items in the cabinet are a Royal Army Medical Corp Training Book, a sample of field dressing used in the Second World War plus a RAAF small kit pouch, Army sewing kit, salt book and tobacco tin. Also on display is a life size cut out of Private George Edward Chitty from the 28th Australian Infantry Battalion. Similar cabinets of the same era may be found at the WA Museum in Fremantle.

Volunteers at the Library

We are very fortunate to have several volunteers help us out at both Toodyay and Morangup libraries, and also several volunteer tutors for the Read Write Now program. We are very grateful for their invaluable support and wish to sincerely thank and acknowledge their assistance.

Museum and Heritage

Collections Management

A program of cleaning and oiling some of our larger and smaller agricultural museum objects has continued. Some of the shearing machinery that stored in the Shearing Shed located in the museum precinct has been oiled, re-assembled and is now mounted along the back wall. A few of the larger pieces have been supported on specially made stands. A review of more than 70 objects pertaining to rural activities was undertaken with a view of considering their significance to the collection and the Shire's capacity to care for them appropriately.



Work on a four wheel, three tyne stump jump plough during restoration

A group of photographs and some documentation pertaining to the Sinclair and Glass families were gifted to the museum and have now been documented. A 1907 Nardie Farm diary (written by either Joseph Morris Lloyd b.1867 or his eldest son Morris Lloyd) has been transcribed. It provides a unique insight of the daily lives of Newcastle folk over a century ago.

A group of 30 framed photographs reproduced from the museum collection, which had been in storage since being demounted from Connor's Mill, have been moved down to the Library for a permanent display.

A local business has also reproduced photographs from the museum collection for display in their dining room. Labels supplied by the Shire provide historical information on the images.

Exhibitions

A range of exhibitions have been held in the Newcastle Gaol over the past year. Some have been re-interpretations of old favourites including the "Law and Order" and "Love and Scandal" exhibitions. Textile displays have also been changed over regularly.

From September to November The Toodyay Historical Society re-presented an exhibition in the Newcastle Gaol titled "Toodyay Pictures Revisited", showing more than 70 historical photographs of Toodyay.

A major exhibition, run in conjunction with the West Australian Museum, Museums Australia, the Royal West Australian Historical Society, the Toodyay Historical Society and Lotterywest was launched on ANZAC day in 2015.

Titled "Remembering Them" it tells the story of the effect World War 1 had on the Toodyay Community.

The stories told include that of William Henry Strahan, Home Front activities and the long term impact upon the health of many returned soldiers. The exhibition launch prompted a family reunion of more than 100 Strahan descendants.

Museum and Heritage

An important legacy of this exhibition is the compilation of information about more than 230 WW1 service people from the Toodyay district. We acknowledge Toodyay Historical Society member Beth Frayne who undertook this extensive research. During the length of the exhibition two sets of books are available for perusal at the museum and the Toodyay Visitors Centre. This information is also on the Shire's web page for family members and historians to access.

Special Events

In July the Newcastle Gaol was the venue for the Rural Ambassador Award event, hosted by the Toodyay Agricultural Society.

August saw both Connor's Mill and the Newcastle Gaol host night communication and search and rescue activities by participants of the Toodyay Country Muster run by the Toodyay District High School.

In October the museum linked with the Toodyay Library in their promotion of the Memory House event. Digital copies from the museum's photographic collection were supplied to the Library. Two walks linking the Newcastle Gaol Museum and the Library were created and hosted by Beth Frayne.

In April, in conjunction with the launch of the WW1 exhibition, the Gunfire Breakfast was held at the Year of Youth Park opposite the Newcastle Gaol. The exhibition was opened at 6.00am for people attending the breakfast. About 400 people made their way up to the museum precinct that morning.

Heritage

An ongoing project titled "Toodyaypedia" has seen the creation of on-line content in the internet encyclopaedia known as Wikipedia. 30 articles about historic buildings in Toodyay have been produced and are being upgraded as more information becomes available.

The second stage of this project has commenced. A successful Lotterywest "Interpretation of Cultural Heritage" grant application has enabled a researcher to be employed to create the content for another 25 more articles, this time about people from Toodyay.

Visitor Centre

Overview

The Toodyay Visitor Centre continues to provide quality service to international, interstate and intrastate tourists with information on attractions, accommodation, dining and travel options. While browsing the Centre, visitors can view our calendar of upcoming community events as well as purchase a souvenir, gift or some local produce. The TV screen displaying images from all our local tourism operators is up and running and is a huge success.

An additional TV screen displays a slide show of upcoming events in Toodyay. This facility is utilised by a number of local committees and event organisers to promote their events. Visitors are making full use of our sitting area whilst browsing through the information materials provided.

The Centre is open seven days a week and is manned by three permanent part-time and one casual staff member. Staff continue with their Familiarisation Tours 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 2014/2015 the Centre saw just under 30,000 visitors with the peak of 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 2014 – Avon Descent/International Food Festival

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

August 2014 – TARGA West Tarmac Rally

The Targa West Rally is a four 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 1,000 extra visitors to town benefiting both the business and tourist community.

October 2014 – 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 2014 – 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 Farmers Markets

The Toodyay Farmers' Markets commenced in April 2015 and now run on the third Sunday of every month at Stirling Park

Visitor Centre

May 2015 - Moondyne Festival

This popular annual event attracted almost 400 visitors into the Centre on the day. Overall a huge success.



Retail

Many new souvenir items have been introduced to the Centre with a range of local produce on offer as well as a continued display in well-established souvenir items such as embroidered towels and tea towels, stubby holders, key rings, magnets, crystal paperweights, books, etc. New shelving was purchased which has given the Centre a new fresh look. Brochure racking allows for additional information material of Toodyay and the surrounding region to be displayed.

Relocation Community Development

The Centre now shares the building with the Community Development team which comprises the Community Development Manager, Executive Services Officer, Sport and Recreation Officer, the Museum Curator and the Events and Project Coordinator.

Youth

Overview

In accordance to the 2011 Census, there were 1,211 people under the age of 25 within the Shire of Toodyay, equating to 27.6% of Toodyay's population. The Community Development team with funding from the Department of Local Government and Communities along with Council budget was able to work creatively and efficiently utilise this funding to achieve great things for the youth of Toodyay during the 2014/2015 Financial Year.

YOUth – Toodyay Heroes Project

The YOUth Project was developed by the Shire of Toodyay to increase awareness and knowledge of youth and community, in matters relating to youth in Toodyay as a result of grant funding from the Department of Local Government and Communities.

This funding allowed the Shire of Toodyay to undertake a consultation process to get feedback from the youth about the services and activities that are important to them. The project encourage the young people of Toodyay to have their voices heard by becoming a "Toodyay Hero". This funding allowed the Shire to hear those voices, take action and celebrate with two youth activities, developed by the ideas of the youth themselves.

A total of 77 young people were consulted during the first stage of the YOUth Project. This data was obtained via a feedback survey promoted at the 2014 Toodyay International Food Festival and also via Toodyay District High School.

The survey was made available during the 2014 Toodyay International Food Festival, an event that attracts lots of young people, as it is a good opportunity to hang out with friends whilst enjoying free entertainment throughout the day.

Events held as a result of YOUth – Toodyay Heroes Project

Youth Chill Out Zone

As a result of the feedback we received from the survey, the Shire of Toodyay approached the Toodyay Chamber of Commerce about hosting a youth focused activity at the 2014 Toodyay Christmas Street Party.

On Friday 5 December 2014, the Shire of Toodyay hosted a Youth Chill Out Zone which included a 3.5 metre outdoor cinema screen where young people were encouraged to bring their mates and kick back on deckchairs and bean bags while watching their favourite music videos!

Toodyay Colour Party

The Toodyay Colour Party was held on Saturday 11 April 2015 at the Toodyay Showgrounds as a launch event for the April Toodyay Inclusive Community Program.

Participants were invited into the Colour Zone with their packaged coloured corn starch to '*come dressed in white, and go home a coloured delight!*' By the countdown of the DJ, the Colour Zone would erupt into a coloured cloud as everyone threw their coloured powder into the air.

Youth



A total of 130 people participated in the Colour Zone, with an estimated additional 60 people joining in on the fun from the safety of the Colour Zone barrier. The event was a huge success, with fifty people registering for the Inclusive Holiday Program.



Toodyay Inclusive Community Program

The Toodyay Inclusive Community Program (TICP) was an initiative developed as a result of a youth stakeholders meeting held in November 2014. At the meeting it was brought to the Shire's attention that Toodyay currently had the highest youth crime rate in the Wheatbelt district – a shocking statistic that was the result of lack of opportunities and many disengaged youth during the School Holiday periods.

On 27 November 2014, the Shire of Toodyay hosted the first Steering Group meeting to discuss the development of the TICP. This meeting was attended by representatives of Toodyay District High School, Toodyay and Districts Community Bank, Toodyay Community Resource Centre and Inclusion WA. The meeting focused on Inclusion WA and the work they have done in other communities, and how we could make a successful program in Toodyay. The group brainstormed ideas on how to promote the program as well as local community groups to approach for the January 2015 program.

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. To encourage participation

Youth

from the youth who were most likely to be committing crimes, the Steering Group made the discussion to the program free or low cost, as offenders were likely to be from a low-socioeconomic backgrounds.

On average, each program will host 8 - 10 sessions over one week during the school holiday period. Each session will be run by our local community groups and organisations, designed to be a taster of the activities each of them offer; encouraging transition into membership.

Whilst this program is hosted during school holidays, it is not only for students and children, but is designed to knock down barriers that people with disabilities or from marginalised groups face, in turn making our community more inclusive.

The steering group has developed a vision statement for the program which is:

Toodyay is a diverse community that embraces our culture and heritage and values the participation and contribution of all community members.

January 2015 Program

The first ever Toodyay Inclusive Holiday Program was deemed a huge success by the Shire of Toodyay and the wider community. The program, which ran throughout the last week of the January school holidays from Tuesday 27 January to Friday 30 January 2015, was well attended with 162 people participating across the seven sessions of sport and recreation.

- 162 attendances were recorded for the January Program
- 18.36% of participants were indigenous
- 12.24% of all participants had a disability
- 51% of participants were not currently part of a local sporting club or recreational group
- Average age was 12.75



Seven local community groups and organisations were approached to participate in the first TICP allowing the program to have a variety of sport and recreational activities for participants. These groups and organisations included:

- Toodyay Tennis Club
- Toodyay Theatre Group
- Toodyay Cricket Club
- Toodyay Bowling Club
- Despina Weston – Business owner of Inner Visions, Outer Expressions
- Toodyay Community Resource Centre

Youth



Sport activities were held in the morning in hope to avoid the heat, while recreational activities were held in the afternoon after an hour break between the two activities.

The feedback received by all community service organisations, parents and participants has been of an extremely positive nature and this has resulted in numerous fantastic outcomes.

The statistics alone suggested that the program achieved the set goal at providing residents with opportunities of participation and social connection during the holiday periods, a time when there is minimal on offer to the wider community.

“This program is unique in that it promotes participation for not just the kids but also parents, carers and other community members. We all want to live in a well-connected, vibrant community and this initiative really promotes Toodyay as a well-connected and inclusive town. It was great to see the community coming together to run a range of free activities over the school holidays. It was also excellent to see so many people being healthy and active, and building links with their community and ultimately we all win.” - Kristee Jolly, Shire of Toodyay

“This session has given the Community Resource Centre an opportunity showcase what we have available to the community.” - Tennielle Hughes, Toodyay Community Resource Centre



April 2015 Program

After much anticipation from the Toodyay community, the second TICP was held from Monday 13 – Friday 17 April 2015 during the second week of school holidays. Launched by the Toodyay Colour Party, the program attracted 699 attendances from the 130 individuals that registered for the program, which has grown substantially from 162 attendances in the January program – quadrupling what was achieved in the last school holidays! Additionally, a great attendance of parents, volunteers and social members attended all sessions.

Youth

- 699 attendances were recorded for the April Holiday Program
- 179 different individuals
- Average age - 14.8years old
- 8.4% of participants were indigenous
- 4% of all participants had a disability
- 49% of participants were not currently part of a local sporting club or recreational group
- 8.6% CaLD participation



Twelve local community groups and organisations participated in the April TICP allowing the program to have a variety of sport and recreational activities for participants. These groups and organisations included:

- Skateboarding WA
- Toodyay Community Resource Centre
- Toodyay Fibre Festival
- Toodyay Tennis Club
- Sarah Barrett – Dance Teacher
- Toodyay Netball Club
- Toodyay Cricket Club
- Toodyay Junior Football Club
- Despina Weston – Business owner of Inner Visions, Outer Expressions
- Toodyay Soccer Club
- Clackline/Toodyay Karate Club
- Toodyay Bowling Club



Youth

Ranging from just two years old right up to seventy years of age, the program attracted people from all areas of Toodyay, and even some out of town visitors. The program became the social hub of the community, with children playing, parents socialising with other parents, younger siblings joining in on the action and community members developing new friendships.

"This program is providing youth an opportunity to be engaged and to take pride in their own community. Toodyay's program has been ridiculously successful and all praise must go to the Shire of Toodyay for leading the way and for listening to the desires of the community. The Shire has been proactive and has really responded to past issues by addressing them and by getting Inclusion WA involved. Together we have formed a strong partnership and this will no doubt continue to benefit local residents in Toodyay" - Denver D'Cruz, Sport and Community Development Manager, Inclusion WA.

"Judging by the numbers it is evident there is a huge need for a holiday program in town. It is great to see both boys and girls attend the dance class. The session was well received by all. Dance helps improve fitness; the participants enjoyed a high energy fun class" - Sarah Barnett, Dance teacher.



The TICP produced the following benefits amongst others so far:

- promotion of clubs and businesses via various media means
- an increase in knowledge of the vast services and opportunities available in Toodyay
- opportunity for individuals to try a new sport or activity in a welcoming and safe environment
- an increase in Community engagement
- crime rates have dropped during the holiday period
- enhancing 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 allowed:

- opportunity to engage new members and volunteers
- access to new funding streams
- coaches to widen their skill sets
- access to a new population of potential members

Youth

- greater club diversity

.....and so much more!

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.

Similarly to our local clubs and community groups, the Shire of Toodyay, Inclusion WA and the Toodyay Steering Group have worked tirelessly in Toodyay to make this program a success.



Events

Public 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.

Having made that transition it is important that we recognise that 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.

A very significant part of Toodyay's visitor offering is events and festivals. The annual Avon Decent and associated International Food Festival has become an iconic annual event. 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. A full list of events follows.

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 approved July 2014 to June 2015

- **Avon Descent Training day** 13 July 2014
Training day for paddle and power craft competing in the Avon Descent challenge.
- **Avon Descent** 2-3 August 2014
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.
- **Toodyay International Food Festival and Family Fun Day** 2 August 2014
Shire of Toodyay - The tenth annual Toodyay International Food Festival. Held on the banks of the Avon River in Stirling Park and Duidgee Park, Toodyay, 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.
- **Country Muster Cadet Camp** 8 August 2014
Emergency Services Cadets from Toodyay and other surrounding regional schools engaged in a variety of activities including; Search and rescue, communications, first aid and more. Utilising shire buildings and local school oval for activities over two days.

Events

- Quit Targa West** 16 August 2014

Targa West - 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.
- Quit WA State Moto Trials Championship** 13-14 September 2014

AJS Trials Motorcycle Club - The club promotes safe and responsible motorcycle riding for ages 7-70. The sport is about low speed control against natural terrain.
- Toodyay Picnic Races** 28 September 2014

Glamour and excitement of a spectacular days racing with full betting and bar facilities. Fashions on the Field, Dash for cash, children's activities and music entertainment to close the event.



- Toodyay Agricultural Show** 11 October 2014

Toodyay Agricultural Society - A forum for local businesses and producers to exhibit, display and participate in different arenas, eg: cattle, sheep, goats, poultry, horses in action, 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.
- Toodyay Bush Poets and Family Concert** 25-26 October 2014

Toodyay Festivals - Bush Poetry and Yarn spinning competitions and family concert.
- Toodyay Car and Motorcycle Show** 2 November 2014

Toodyay Junior Football club - Fundraising for Toodyay Junior Football Club Show N Shine event of classic cars and motorbikes, also free kids' activities.
- Avon Link Celebration** 30 November 2014

Avon Link supporters group and Shire of Toodyay – Celebration event of increased train services and train rider education and awareness.

Events

- Toodyay Christmas Street Party** 5 December 2014
 Chamber of Commerce - Community Christmas Street party with stalls, rides and free entertainment – opportunity for local business to trade after normal hours.
- Christmas Carols in the Park** 21 December 2014
 Toodyay Baptist Church - Christmas carols for the Toodyay community at Duidgee Park.
- Australia Day** 26 January 2015
 Shire of Toodyay – Free community BBQ breakfast, citizenship, community award ceremony and music entertainment.
- Thank a Volunteer Day** 13 February 2015
 Shire of Toodyay - Garden party sundowner to thank the many community groups and volunteers within the Shire, attended by over 70 community group members.
- Black Dog Ride** 22 March 2015
 The Black Dog Ride 1 Dayer is a nationwide motorcycle event to raise awareness of depression and suicide prevention. Many made a difference by joining them on a local ride.



- Toodyay Lions Jumbo Auction** 28 March 2015
 Toodyay Lions Club - Community auction of goods and fundraising event.
- Colour Party** 11 April 2015
 Shire of Toodyay – Free community music festival, all ages. Music and coloured cornflour do throw at each other.
- Inclusive Holiday Program** 13-17 April 2015
 Inclusive for all ages and variety of activities to “have a go” from various sports to Arts and craft.

Events

- Teddy Bear's Picnic for PMH** 18 April 2015

Princess Margaret Hospital raising awareness of what the foundations role is and how the Toodyay community can benefit. Kids brought their teddies along for morning tea and fun games.
- Toodyay Farmers Market** 19 April 2015

Organisers create a space for local and regional people to sell, promote and advertise locally grown, produced and raised goods. They share knowledge and educate on topics that will bring value to people's lives. They encourage and support sustainable living and back to basic principles, that promote human and environmental health.
- Volunteer Firefighters Parade and Community Event** 2 May 2015

Shire of Toodyay CESM – A community celebration to thank the contributions and efforts of emergency services volunteers in the Shire of Toodyay. Free BBQ lunch and kids activities.
- Moondyne Festival** 3 May 2015

Toodyay Festivals - Community celebration of the life of Infamous Moondyne Joe, Static displays, stalls and Street Pantomime. Many joined in the fun with Moondyne Joe as he runs around town with his gang, robbing shops, escaping custody and being a general menace. Activities include wood chopping, blacksmith, wood turning, art exhibition, car club display, stalls and children's activities.
- Anzac Day and Community Breakfast** 25 April 2015

Toodyay RSL held a moving Anzac service at Anzac Park followed by a free cooked breakfast hosted by the Toodyay Lions club and supported by Shire of Toodyay.
- Tidy Towns Celebration** 9 May 2015

Toodyay Tidy Towns committee, Shire of Toodyay and community members celebrated the National win for Tidiest Town 2015.



Events

- **Toodyay Fibre Festival** 31 May 2015
Avalon Homestead backed by Toodyay Festivals - The Festival included displays, workshops, food stalls and a fashion parade.
- **Ride Right** 28 June 2015
Road wise community event to promote and educate motorcycle safety to Toodyay community.

Street Stalls

There is a significant number of applications for Street Stall Permits issued over the year, many of the Stall holders issued are associated with events, both local community groups and private applicants.

The **Toodyay International Food Festival** attracted 35 Stalls of International cuisine this year which enticed the pickiest of foodies.

Avon Descent competitors and support crew were also catered for at the Cobblers Pool campsite.

Toodyay **Picnic Races** hosted a variety of food options from formal catering to community groups fundraising with food stalls.

Toodyay **Agricultural Show** consisted of 16 food stalls and over 20 non food stalls, rides, exhibitions, games, entertainers and more.

Chamber of Commerce **Christmas Street Party** trialled a long table dining experience this year which proved to be very popular and hugely successful. Half a dozen community groups provided food stalls for event goers as well as the local food business's opening for late night trading.

Colour Party participants were catered for by a local community group.

Toodyay Farmers Market choose local community groups to offer market goers some food choices.

Moodyne Festival boasted over 20 food stalls to keep up with the hungry crowds as well as the local eateries being flooded with customers. Some 50 non food stalls displayed their wares for the local community and visitors to this annual event.

Road Closures

Road Closures are essential for the safe delivery of some events, this year's road closures were as follows:

- Avon Descent Julimar Road, West Toodyay (half road closure)
- Targa West Rally Various roads throughout Toodyay for Rally stages and Stirling Terrace for Targa Service Park
- Christmas Street Party Stirling Terrace
- Moodyne Festival Stirling Terrace

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, event approvals, food business shops, stallholders, contract and in-house cleaning and compliance issues.

Planning

The Planning Section of Development Services 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; and
- Development and implementation of Council Policies.

During the 2014/2015 financial year 64 planning applications were processed. The total value of planning works approved was \$4,170,141 which is significantly higher than the \$2,831,790 value for the 2013/2014 financial year.

The Shire dealt with a number of subdivision referrals and clearances from the Western Australian Planning Commission (WAPC). The 2014/2015 period saw the following subdivision approvals from the WAPC:

- Four lots – Dumbarton
- Three lots – Morangup
- Two lots – Toodyay Town site
- Two lots – Toodyay Town site

The WAPC refused one subdivision application for two lots in Julimar which is now before the State Administrative Tribunal.

The Shire of Toodyay provided two subdivision clearances, one for a nine lot subdivision in Hoddy's Well and a four lot subdivision in Dumbarton.

There continues to be a significant amount of inquiry regarding subdivision potential within the Shire.

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

Development Services was involved in four 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. The Shire was also involved in a hearing regarding the horse matter with Lot 43 Laterite Way in which the SAT ruled in the Shire's favour. There was a mediation regarding a 3-6 dog application which had favourable outcome for the Shire as well. Most recently the Shire has been asked to assist in an action between a landowner and the Western Australian Planning Commission over a refused subdivision application for Lot 500 Harders Chitty Road.

In the 2014/2015 period, one Scheme Amendment was initiated by Council. Scheme Amendment 8 involves the addition of "Restaurant" and "Reception Centre" as additional uses for Lot 59 Beaufort Street on West Toodyay.

The Western Australian Planning Commission has published draft Planning and Development (Local Planning Schemes) Regulations 2015. The Regulations are a major part of Western Australia's planning reform agenda, affecting arrangements for local planning strategies,

Development Services

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 once the Regulations take effect. The regulations are set to be gazetted in the second half of 2015.

Policy Review

A number of the Shire's Local Planning Policies underwent a review process and were adopted or were still in the process of being adopted during this period. These include:

- LPP.05 - Foggarthorpe Estate Design Guidelines
- LPP.26 - Subdivision Guidelines

The Shire will be conducting a large scale review of its Local Planning Policies in the 2015/2016 period which will be done in conjunction with the major planning review as discussed below.

General

The department has undergone staffing changes over the last twelve months with Ms Jacky Jurmann joining the team to assist with the Local Planning Strategy and Town Planning Scheme review.

The Shire of Toodyay is continuing to invest in mapping capability. Over the past twelve months high resolution aerial imagery has become available which assists greatly in planning assessments. The Shire renewed its subscription to the Environmental Planning tool and will continue to use the State government's Shared Land Information Platform (SLIP).

Capability has been further expanded by using the QGIS application which now allows officers to create high quality and tailored mapping solutions for the Shire. QGIS is a free, open-source platform which shares much of the capability as the industry standard ArcGIS. The Shire is in the process of developing a comprehensive atlas of land use within its boundaries such as Extractive Industry operations, Environmental Reserves Management and Fire Break emergency egress tracks.

Building

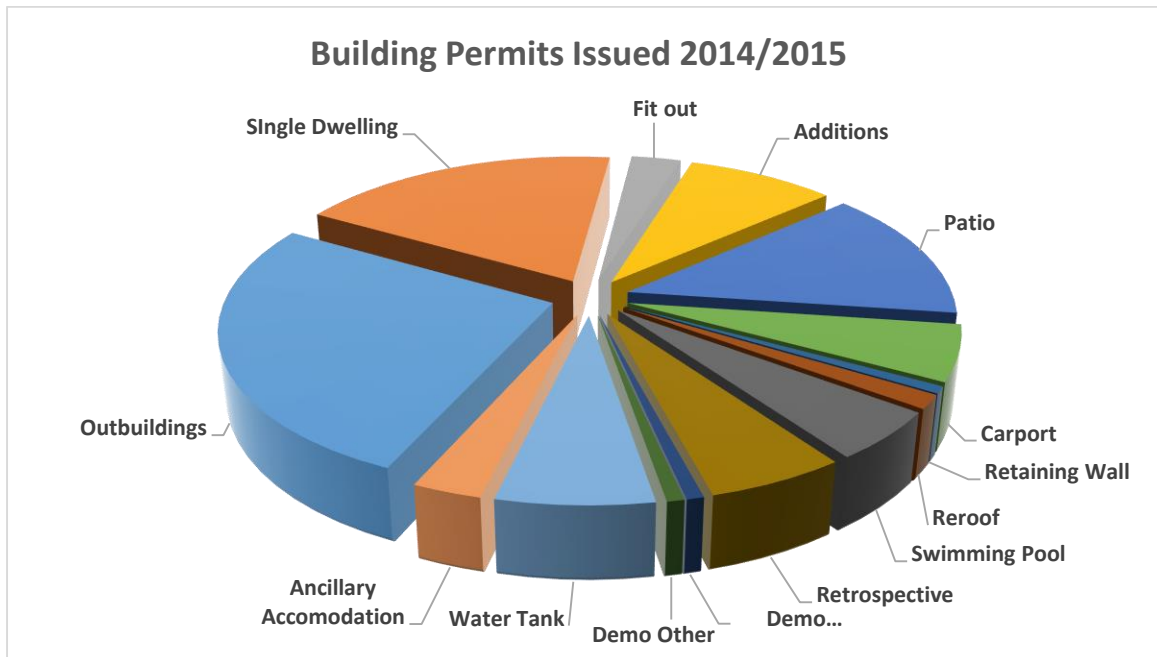
The Building Department of Development Services is responsible for all matters relating to building control and construction, as well as the inspection of private swimming pools within the Shire. The objective is to ensure that all ratepayers work and live in a safe and healthy environment; this is achieved by ensuring all buildings are constructed in accordance with relevant statutory requirements. The Building Department has also become more heavily involved with the overseeing and management of building projects such as the proposed stage 2 skate park extension, aged care housing, entry statement, Tennis/basketball courts and the Duke Street toilet block renovation.

Mr Peter Edwards was appointed this year as the Shire's Senior Building Surveyor as part of a reorganisation of this section with the former Building Surveyor/Events Coordinator being reassigned to Community Services. The appointment of a full time senior officer reduces the Shire's need for external contract services.

During the 2014/2015 financial year, 151 Building Permits were issued within the Shire, which was broken down into the following categories, 37 outbuildings, 7 swimming pools, 9 water tanks, 26 single dwellings and 4 Ancillary Accommodation dwellings. The total value of works approved is \$11,990,459. These figures represent a decrease of approximately 2.6% of the

Development Services

total number of permits issued in the 13/14 period with a 12% increase in the value of building works.



Energy Efficient Housing

Housing and significant additions to existing dwellings are still required to be built to a six star energy rating standard which has increased from five. 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 continue to be the primary building legislation in force. Continuing minor changes are being made to these as the state government seeks ongoing fine tuning of 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 this period 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.

Council adopted a Disability Services Plan its reviewed 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 is a mandatory requirement which aims to raise the standard of existing access for people with a disability to public facilities and services throughout the state. There is also an annual mandatory reporting process.

The new Plan provisions will be continued to be implemented into the 2015/2016 period and beyond.

Development Services

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.

Council employs an EHO on a casual basis to manage food premises compliance, water sampling, public building assessments and some general environmental health work.

With the Food Act now in its fourth year of operation 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 is encouraging, with most vendors keen to demonstrate compliance with food hygiene legislation.

The launch of the Toodyay Farmers' Market this year has seen the EHO issue a number of Compliance with Council's Health requirements for One Day Food Stalls continues to be of good quality. Inspection of the food stalls demonstrated compliance to be of a competent standard and the health and safety issues in regards to fire safety and temperature control of hazardous foods was also positive.

The Environmental Health Department has issued 26 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 (ATUs) in conjunction with various grey water reuse systems.

No significant reports in regards to infectious disease outbreaks were received during this period. It is planned to expand this service from two days a fortnight to two days a week in 2015/2016 due to increase needs in this area

Street Stalls

There is a significant number of applications for Street Stall Permits issued over the year, many of the Stall holders issued are associated with events, both local community groups and private applicants. The Toodyay International food Festival attracted 37 Stalls of International cuisine this year.

Environment

The Shire's Environmental Officer position is now in its third year of operation. This position has increased to full time with the appointment of Mr Sabin Acharya during 2014/2015.

The Shire has adopted the Environmental Strategy and an Environmental Advisory Committee to help implement the Strategy has been formed with their first meeting to be held in August 2015.

The Officer is investigating a number of potential sites to set up a community garden in Toodyay. An energy audit of major Shire buildings has occurred and a final report detailing the energy consumption of these buildings and options to reduce the energy use has been completed.

The Shire is working towards being a water wise Council. With support from the Water Corporation, a Water Wise Action Plan has been prepared and the Accreditation Submission

Development Services

lodged to the Water Corporation. Whether the Shire will be recognised as a Water Wise Council will be decided in the Water Corporations Annual Forum later this year.

A consultant was engaged to prepare a Strategic Waste Management Plan 2015/2020 for the whole of the AROC region. The Council is yet to endorse the Management Plan. Once endorsed, the Shire will work collaboratively with other member Councils to implement the activities proposed in the Plan.

In addition the Environmental Officer has been involved in the following:

- Assisting Council to implementing its Environmental Strategy;
- Investigating ways to introduce Polystyrene Recycling in Toodyay;
- Drafting Guide to clearing native vegetation and revegetation to assist Shire in the planning process;
- Assisting Council to manage its vegetation clearing applications and required offsets;
- The monitoring of Extractive Industry operations within the Shire;
- Providing general assistance to the Shire in relation to its environmental compliance and reporting responsibilities.

The Environment Officer will be working with the Environmental Committee to continue to implement the goals of the Environmental Management Strategy over the coming year.

Works and Services

Construction jobs performed by the Shire of Toodyay staff during 2014/2015

LOCATION	SLK	DESCRIPTION	OTHER FUNDING	COUNCIL FUNDING	TOTAL COST
Hamersley Street	0	Replace kerbing and footpath. Reconstruct failed sections and asphalt	155,184	77,592	232,776
Anzac Avenue	0.00-0.40	Remove and install kerbing, widening and asphalt overlay	74,768	37,384	112,152
Morangup Road	0.00-1.10	Asphalt intersection and reseal	38,575	19,288	57,863
Drummond Street East	0.12-1.05	Kerb, drainage and asphalt		147,640	147,640
Drummond Street	0.00-0.20	Asphalt overlay		39,443	39,443
Toodyay West Road	3.57-5.45	Repairs and reseal		97,930	97,930
Louisa Circle	0.00-2.10	Reseal		75,900	75,900
Flexuosa Place	0.00-0.24	Reseal		10,080	10,080
Seventh Road	0.00-0.31	Gravel re-sheet		40,861	40,861
Toodyay Goomalling Road	0.00-0.14	Shared footpath	19,828	19,828	39,656
Anzac Avenue	0.00-0.40	Shared footpath	21,760	21,760	43,520
Church Gully Road	0.03-1.00	Construct and seal		90,796	90,796
Grandis Road	0.02-1.62	Construct and seal		134,341	134,341
Salt Valley Road	2.60-3.70	Construct and seal		104,465	104,465
Charcoal Lane Car Park	0	Stage 2 and 3	100,000	215,968	325,968
Hoddy Well Road	0.04-0.79	Construct and seal		69,326	69,326



Works and Services

Construction

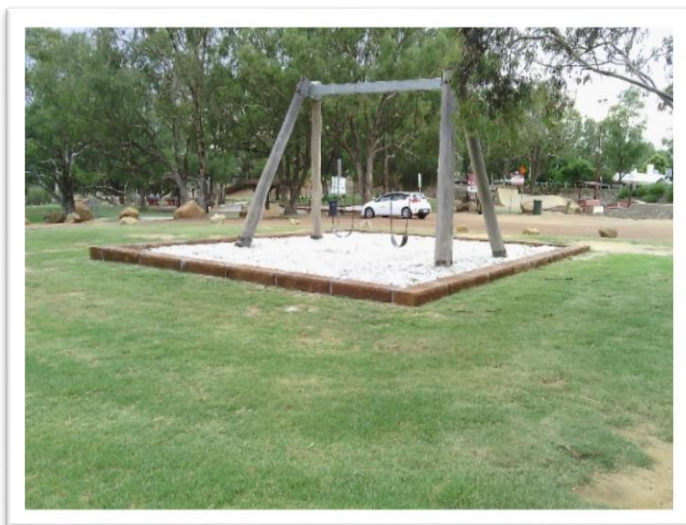
The construction, asphaltting and landscaping of the Charcoal Lane Car-Park is now complete and includes the installation of retaining walls and trolley bay.

Parks and Gardens

Parks and Garden staff performed maintenance duties which included mowing, raking, street sweeping, weed spraying and general upkeep of lawns, gardens and street verges within the Shire of Toodyay District. Some locations included:

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

A new Playground was installed at Duidgee Park, along with retaining walls and additional tables and seating.



Works and Services

Maintenance

Maintenance staff were responsible for the following:

- Road potholing and repairs;
- Verge/tree lopping;
- Guide post installation;
- Culvert cleaning;
- Road signs;
- Foot paths;
- Verge spraying; and
- Cemeteries/graves.

Rangers

Rangers are responsible for undertaking Council's statutory requirements including:

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



The Rangers are 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;
- *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.

General Issues

Rangers attended multiple calls during the year ranging from stock on road to dog attacks. Calls concerning lost and found pets are also a regular occurrence. The Shire of Toodyay's Ranger Service Facebook page now has 570 followers. This Page is used for Lost and Found Pets, Fire and Emergency Information and Shire of Toodyay Notices. This year Rangers installed 23 rural street numbering signs and removed 15 abandoned cars. Caller details and numbers for each subheading are listed in the following tables:

Works and Services

Private Firebreaks

FIREBREAKS	TOTAL QUANTITIES
Contact/Enquires	88
Infringements	88
Extra Works	72
Hazard Reduction	7
Variations	33

Dog Control

DOGS	TOTAL QUANTITIES
Contact/Enquiries	350
Attacks	29
Impounded	108
Rehomed	12
Cautions	130
Infringements	46

Cat Control

CATS	TOTAL QUANTITIES
Contact/Enquiries	90
Impounded	45
Rehomed	30
Cautions	21
Infringements	9

Stock

STOCK	TOTAL QUANTITIES
Contact/Enquiries	108
On Road/Trespass	105
Impounded	17
Caution	33
Infringements	17

Parking

PARKING	TOTAL QUANTITIES
Patrols	510
Caution	27
Infringements	50

Litter

LITTER	TOTAL QUANTITIES
Contact/Enquiries	18
Caution	2
Infringements	8

Corporate Services

Overview

The Shire continues its commitment to the community with ongoing projects including: seating, playground equipment and retaining walls at Duidgee Park; the resurface and refurbish of the public tennis courts; provision of storage at the Showground Pavilion and continued upgrade of the Shire's built infrastructure.

Some infrastructure Projects include: the completion of Charcoal Lane Car-Park; re-roof of Bendigo Bank building; re-roof of the Toodyay Memorial Hall; and conservation and restoration works to the Museum/Old Gaol buildings.

The third year of Fair Value Accounting (Infrastructure and Other) occurred in 2014/2015 with the three year cycle continuing in 2015/2016 with Plant and Equipment.

Revenue and Expenditure

Revenue for 2014/2015 is higher than budgeted which is predominantly due to an advance of the 2015/2016 Federal Financial Assistance Grant.

Operating expenditure exceeded budget slightly but the increase was offset by the increase in revenue.

The significant difference between the budget and actual Total Comprehensive income is the posting to Revaluation of Assets account as a result of the third year of mandated Fair Value Accounting which for 2014/2015 was Infrastructure and Other and had a revaluation amount of \$71,825,091.

The Shire of Toodyay has now completed its first full round (three years) of Fair Value Accounting and the resulting large revaluations/adjustments should now level off.

Reserve Funds (See Note 11 Annual Financial Report)

Reserve Funds increased from \$2.5m to \$2.9m for the 2014/2015 financial year due to two Projects not being completed and funds not transferred (Local Laws and Rates Review) and to additional funds being placed into Reserve for the purpose of the Strategic Fire Access and Egress Project.

Loans (See Note 21 Annual Financial Report)

Two new loans were established in 2014/2015. One loan was for the refurbishment of the public tennis courts into a multi-ball sport court facility and the other was to re-roof the Bendigo Bank building on Stirling Terrace.

Ratios (See Note 18 Annual Financial Report)

Financial ratios are provided for users of financial information to gain a clearer picture of performance and results as well as a comparison across periods.

Whilst ratios are a useful guide, it must be remembered that there are many indicators of the financial position of a local government and each ratio should not be considered in isolation and should be assessed in context of the Shire's circumstances and each considered part of the picture.

A picture with both good and poor ratios may indicate some remedial policies need to be implemented but can also be a reflection of an unusual or extenuating circumstance for a particular year/period.

Corporate Services

The Current Ratio - 2014/2015 - Actual 1.62 vs Adjusted 0.79

$$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$$

Standard met – greater than 1.00

Below standard – less than 1.00 ✓

Below standard – adjustment due to an advance payment of \$758k of the 2015/2016 Financial Assistance Grant funds being received 30 June 2015.

Asset Sustainability Ratio - 2014/2015 - Actual 1.19 (No adjustment required)

$$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$$

Advanced standard – greater than 1.10 ✓ - meets advanced standard

Basic standard – between 0.90 and 1.10

Debt Service Coverage Ratio - 2014/2015 - Actual 7.72 vs Adjusted 6.40

$$\frac{\text{annual operating surplus BEFORE interest and depreciation}}{\text{principal and interest}}$$

Advanced standard – greater than 5.00 ✓ Advanced standard – greater than 10.00

Basic standard – greater than 2.00 Basic standard – greater than 5.00 ✓

This Ratio is an indicator of the Shire's ability to service debt out of its uncommitted or general purpose funds. The Department of Local Government and Communities have a basic standard of greater than 2.00 with advanced being greater than 5.00. Our Auditors have advised they would prefer to see the basic standard greater than 5.00 for basic standard and the advanced standard greater than 10. Both the Shire's 2014/2015 actual ratio of 7.72 and adjusted ratio of 6.40 is within the Department's and Auditor's guidelines.

meets DLGC advanced standard; and Auditors basic standard

Operating Surplus Ratio - 2014/2015 – Actual 0.05 vs Adjusted (0.02)

$$\frac{\text{operating revenue minus operating expense}}{\text{own source operating revenue}}$$

Advanced standard – greater than 0.15

Basic standard – between 0.01 and 0.15 ✓ - meets basic standard

Own Source Revenue Coverage Ratio - 2014/2015 – Actual 0.76 vs Adjusted 0.79

$$\frac{\text{own source operating revenue}}{\text{operating expense}}$$

Advanced standard – greater than 0.90

Intermediate standard – between 0.60 and 0.90 ✓ - meets intermediate standard

Basic standard – between 0.40 and 0.60

Corporate Services

Asset Consumption Ratio - 2014/2015 - Actual 0.81 (No adjustment required)

$$\frac{\text{depreciated replacement cost of assets}}{\text{current replacement cost of depreciable assets}}$$

Advanced standard – greater than 0.75 ✓ - meets advanced standard

Intermediate standard – between 0.60 and 0.75

Basic standard – between 0.50 and 0.60

Asset Renewal Funding Ratio - 2014/2015 - Actual 0.54 (No adjustment required)

$$\frac{\text{NPV of planned capital renewals over ten years}}{\text{NPV of required capital expenditure over ten years}}$$

Advanced standard – greater than 1.05

Intermediate standard – between 0.95 and 1.05

Basic standard – between 0.75 and 0.95

✓ - does not meet basic standard

Shire's 2014/2015 ratio of 0.54 is slightly lower than the 2013/2014 ratio of 0.56 which whilst low, must be considered in context ie: the Asset Management Plan was prepared in 2013 and did not take into account the subsequent implementation of Fair Value Accounting which has resulted in the Shire's value of assets increasing significantly over the past three years; 2012/2013 - \$862k; 2013/2014 - \$19m; and 2014/2015 - \$71m. Further, the Asset Management Plan did not allow for an inflation factor when determining the required amount of renewal expenditure and is static for ten years. It is the Shire's intention to completely review and update the Asset Management Plan in the 2015/2016 Financial Year to ensure these figures are relevant.

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 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 and Standards 2002, Australian Records Management Standard ISO/AS 15489-2002 Parts 1 and 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 9574 2258.

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.

The next review of the Shire of Toodyay's Record Keeping Plan is due 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 provide the number of employees who are entitled to an annual salary of \$100,000 or more and to break those employees into salary bands of \$10,000. For the period under review, the Shire of Toodyay had one employee whose salary exceeded \$100,000 as follows:

- One had a salary between \$150,000 and \$160,000.

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 2014/2015 financial year there were no such complaints made against Council Member.



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.

This 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; and
- Structural Reform.

Competitive Neutrality

The Shire of Toodyay has not initiated any activities in the 2014/2015 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.



TOODYAY 2023



2013 - 2023

Strategic Community Plan

Adopted 21 May 2013

Prepared with the assistance of



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MESSAGE FROM THE PRESIDENT

We have listened to the community's clear messages about the future of Toodyay. This plan reflects what we have heard and shows what we think is achievable over the next ten years towards meeting those aspirations.

The Council has grappled with tough choices. The cost of delivering the facilities and services the community wants is oustripping our current rates level.

But we have heard the community loud and clear. Your feedback has given a strong message that this plan is on the right track and we should get on with it.

Thank you to all the community members who have contributed to the development of the Plan. We are looking forward to working with you in bringing it to fruition.

Cr Kevin Hogg
President, Shire of Toodyay



INTRODUCTION

Welcome to the Shire of Toodyay's Strategic Community Plan. This Plan is the first part of our fulfilment of the Integrated Planning and Reporting Framework, implemented by the State Government's Local Government Reform Program. All local governments in Western Australia are required to implement this framework by 1 July 2013.

This section sets out the key points of the plan, the framework and the planning cycle. This plan was adopted for consultation at a Special Meeting of Council, 26 March 2013. Once finalised, it will be reviewed by 30 June 2016 and every 2 years thereafter. The two yearly cycles will alternate between a mini review and a major review, as shown in the planning cycle diagram on page 4.

Key points of the plan

This plan by and large sees existing services and facilities continue. It also sees a number of investments and enhancements, with a particular focus on the following:

- Building trust, partnerships and support for community action
- Preparation of four key plans:
 - economic development
 - environment
 - community engagement
 - recreation
- Delivering a recreation solution
- Aged care – regional collaboration, substantially funded by Royalties for Regions
- A more enabling regulatory system which is more consistent and user-friendly
- Toodyay pathways – investing in walkways and cycleways for access, recreation and tourism
- Recycling
- Advocacy – including health, medical, education, infrastructure, public transport and improved train services.
- A new Administration Centre towards the end of the plan

The four new plans will set clear priorities in these areas. We will engage with stakeholders in each of those areas to develop and implement the plans in partnership with the community. The plans will be prepared in time for the results to feed into the first strategic review.

Our financial modelling for the plan revealed that our current rates level is not able to sustain its delivery. We are barely trading water due to the relatively high inflation local governments face. Inflation as measured by the local government cost index rose by 4% per annum on average over the last ten years. We are assuming 3% per annum for the first five years with a likely higher increase thereafter.

Delivery of this plan requires a rates increase of at least 5% per annum on top of inflation, noting that:

- the rates profile is based on best knowledge at the time of adopting the SCP
- there needs to be some flexibility to ensure the rates are "minimum sufficient" to deliver the SCP
- the rates profile will be reviewed at each strategic review
- Council set each year's rates in the annual budget

Western Australia Local Government Integrated Planning and Reporting Framework

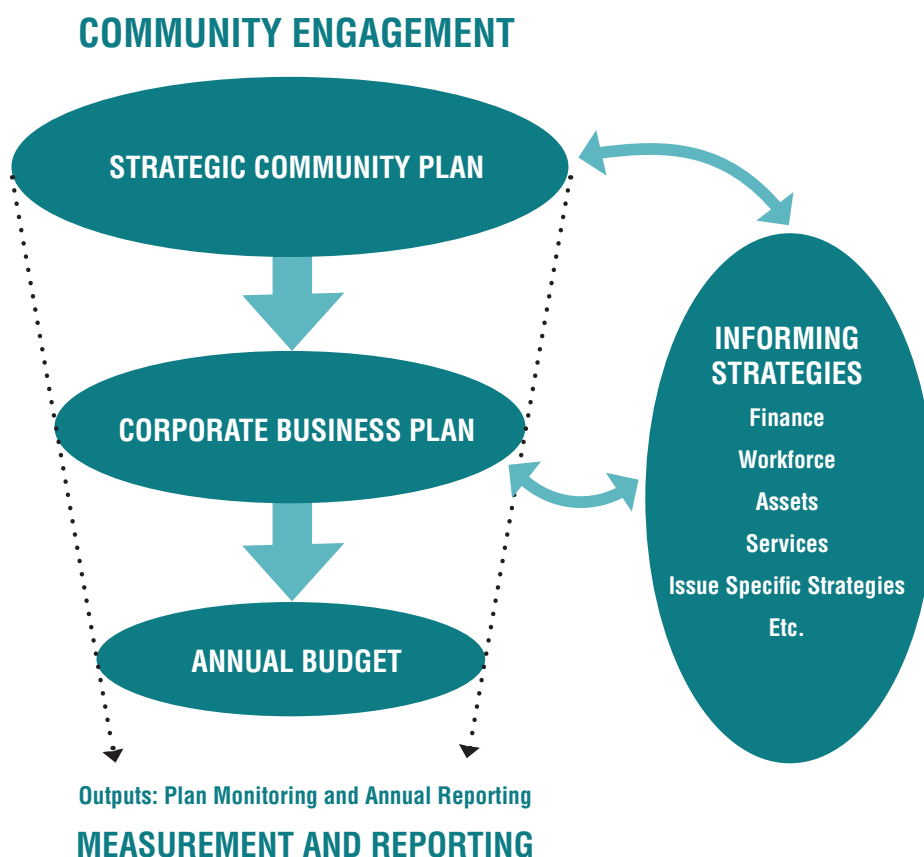
The Integrated Planning and Reporting Framework is shown in the diagram below. The idea behind the framework is to ensure that the Council’s decisions take the community’s aspirations into account and deliver the best results possible with the available resources.

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

Detailed implementation for the next four years is covered in the Corporate Business Plan. The “Informing Strategies” – particularly the Long Term Financial Plan, Asset Management Plans and Workforce Plan – show how the Plan will be managed and resourced. In addition, the Shire of Toodyay has a number of issue-specific plans and strategies (also defined as Informing Strategies in the framework), these are listed in Annex 1.

The Annual Budget relates to that year’s “slice” of the Corporate Business Plan, with any necessary adjustments made through the Annual Budget process.

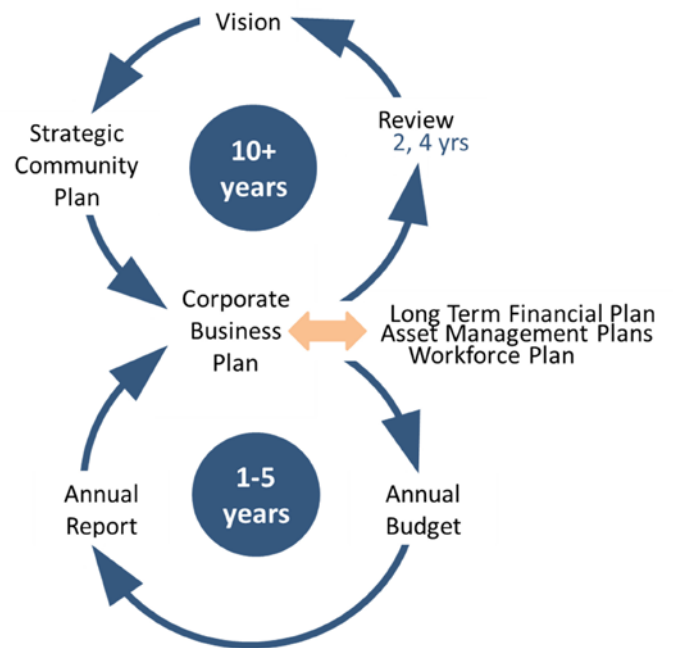
The Western Australia Integrated Planning and Reporting Framework



The Planning Cycle

The Strategic Community Plan is a ten year plan. However, it is not fixed for ten years – it would be long out of date by then. Rather, it is a “rolling” plan which is reviewed every two years, as shown in the diagram below. The two yearly reviews alternate between a minor 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.



STRATEGIC CONTEXT

This section lays out the Shire’s social and economic profile, other agency strategies and plans that have a bearing on the future of Toodyay, and strategic issues facing the community.

Social and Economic Profile

Location

The Shire borders the north-eastern edge of the Perth Metropolitan Region and is very close to Perth. It covers an area of 1683 square kilometres and represents the localities of Bejoording, Bindoon Training Area, Condle, Culham, Dewars Pool, Dumbarton, Hoddy’s Well, Julimar, Moondyne, Morangup, Nunile, Toodyay, Wattening and West Toodyay.



*Adapted from Wheatbelt Development Commission
<http://wheatbelt.wa.gov.au/sites/default/files/Wheatbelt%20Region%20Map.pdf>*

History

The first families of the Avon Valley were known as the Ballardong, part of the larger Noongar cultural group which was itself part of the continental Pama-Nyungan language group. The activity areas of these Ballardong families were characterised by small, ephemeral camp sites with larger activity nodes associated with law grounds, ritual sites and stone/seasonal food sources (Heritage Master Plan).

Change occurred in 1829 with the arrival of the British and establishment of the Swan River Colony by Captain James Stirling. The soldier Ensign Robert Dale led a group that sought out areas for further settlement in the Avon Valley in 1830, with the Toodyay Valley considered for future settlement in 1831. By 1836 the town site of Toodyay (West Toodyay) was gazetted. In 1838 Captain Whitfield was appointed the area's first Resident Magistrate and presided over the establishment of early farms, land clearing as well as the surveying of roads and property boundaries. Relations with the local Ballardong families were largely peaceful and the Indigenous people were used as a source of cheap labour. Early infrastructure in Toodyay (West Toodyay) included Police Barracks (and lock-up) and Stables. Physical development at this time was characterised by small, disparate groups of farmhouses constructed of wattle and daub, replaced later with local Toodyay stone and hand-made brick (Heritage Master Plan).

Population

The usually resident population of Toodyay was 4,387 people in 2011. This is a population growth of 6.7% since 2006 or an average per annum growth of 1.3% (Census 2011).

Toodyay has an aging population. Over the last 10 years there has been a relative increase in the percentage of people aged 55 to 74 years and a decline in the percentage of young people under 15 years and (ABS Census). The median age has also increased from 39 years to 47 years (ABS Census). This trend, of an aging population will continue, according to the Western Australian Planning Commission's forecasts for population growth to 2026.

Economy

The Shire of Toodyay is located within the Avon sub region of the Wheatbelt. This region is built on a solid agricultural foundation and has a key role as a transport and logistic hub. Broadacre agriculture has, however, become relatively less significant for the overall economic profile of the Shire of Toodyay. The economy is now largely based on tourism, retail and lifestyle sectors (Avon Sub-regional Economic Strategy, 2012).

The relationship between the key local industries and employment is clear. The key industries employing people in the Shire of Toodyay in 2011, in order of significance, were sheep, beef cattle and grain farming, school education, metal ore mining, road freight transport, and restaurants and food services (Census, 2011). The significant proportion of the employed population listed as working in the metal ore mining industry, would seem to suggest that the Shire of Toodyay may be home to a number of Fly in Fly out (FIFO) workers.

In 2011, 5.6% of the population in the labour force reported being unemployed (Census 2011). The median weekly household income was reported as \$1,012 in 2011, which was significantly lower than the Western Australian median weekly household income of \$1,415 (Census 2011).

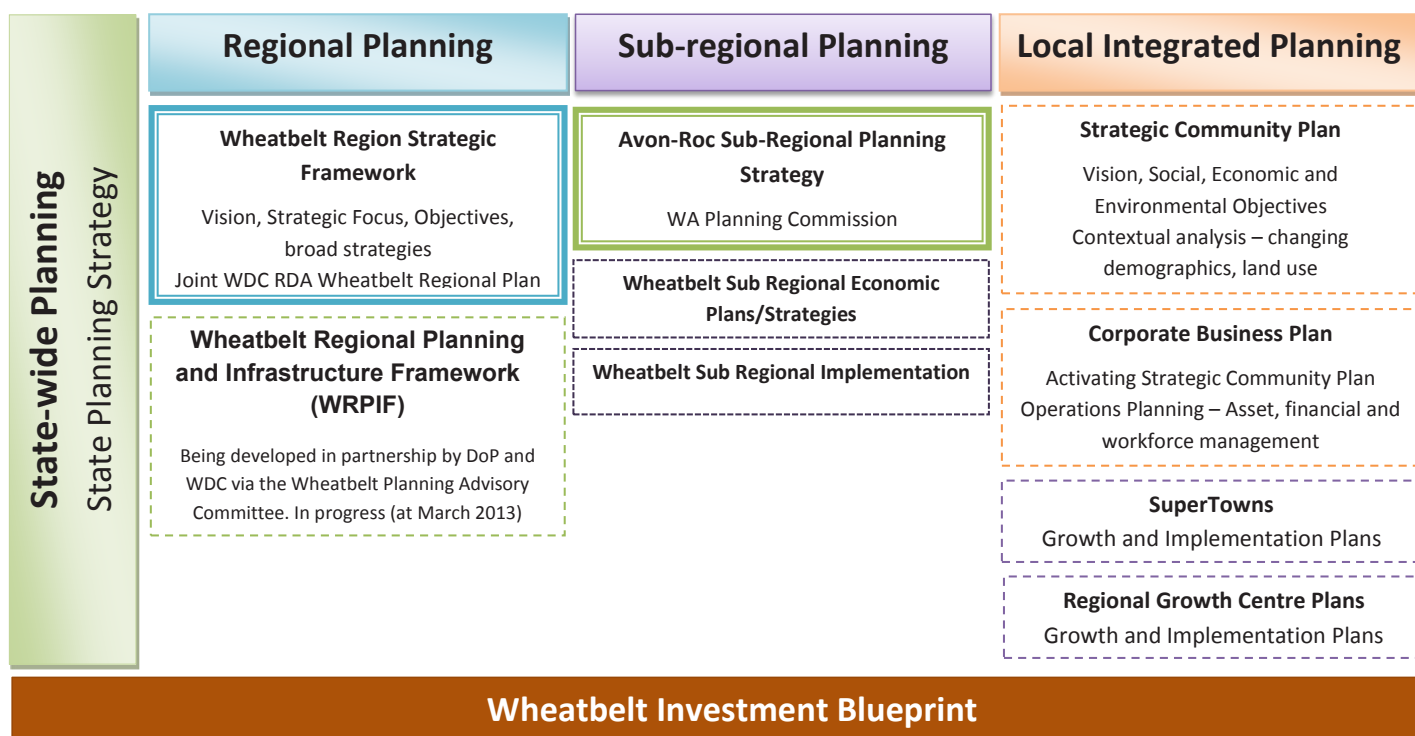
A more detailed social and economic profile is attached in Annex 2.

Other agency strategies and plans

Toodyay doesn't exist in isolation from the rest of the Wheatbelt or the wider State (and beyond). This section provides an overview of some of the key strategies and plans that influence the Shire's operating environment (see diagram overleaf for an overview of some of the key context-setting plans and strategies).

The Council has been involved in the development of some of these strategies, for example, it has participated in the development of the Wheatbelt Region's strategic framework and sees this as providing important context and guidance for its own planning. This is outlined in Annex 3.

Wheatbelt Planning Context 2013



Adapted from Wheatbelt Development Commission presentation to Wheatbelt Infrastructure Forum Series, 2012

Avon Sub-Regional Economic Strategy

The Avon Sub Regional Economic Strategy (2012) was commissioned by the Wheatbelt Development Commission and establishes a framework for the promotion and facilitation of economic and population growth across all towns in the sub-region.

The Strategy identifies economic opportunities for the Shire of Toodyay in the areas of:

- retail and lifestyle
- tourism
- health and aged care

It also identifies a number of actions that the Shire of Toodyay should undertake to effectively leverage these economic opportunities. An extract from the Avon Sub Regional Economic Strategy (2012) providing more detail on the economic opportunities and proposed actions is provided in Annex 4.

Avon Regional Organisation of Councils (AROC)

The members of AROC are the Shires of Toodyay, Goomalling, Dowerin, Chittering, Northam and Victoria Plains. The purpose of the Avon Regional Organisation of Councils (AROC) is to work co-operatively for the benefit of the region and well-being of the communities.

AROC have been working together in a number of areas, including, land use planning, tourism management, promotion of the regional area, socio-economic, environmental and natural resource planning, waste management, senior accommodation solutions and centralised information technology and rating systems.

Wheatbelt Natural Resource Management

The Avon Natural Resource Management Strategy (2005) was prepared by the Avon Catchment Council together with a range of stakeholders, including the local governments in the sub-region. The Strategy provides an integrated planning framework for the management of natural resources within the Avon River Basin. The Strategy outlines a 'preferred future' and focuses on the land resources, water resource biodiversity conservation and infrastructure and includes consideration of cultural and heritage values. The Strategy details aspirational goals within a 50 year time-frame, 20 year targets and Management Action Targets for a 3-5 year time-frame.

Wheatbelt Youth Strategy 2012 -2017

The Wheatbelt Youth Strategy 2012 -2017 was developed by Regional Development Australia, Wheatbelt. The framework aims to ensure that key youth stakeholders in the region have a common focus for implementing initiatives that will contribute to improving opportunities and the wellbeing of youth.

The vision guiding the framework is:

"All Wheatbelt young people matter – to themselves, to the community – now and into future".

The framework is structured around four priority areas with objectives, strategies, actions and stakeholders being detailed for each of these areas:

- responsible behaviour
- education, training and employment
- community, parenting and families
- health and wellbeing

Avon Arc Sub-Regional Strategy

The Avon Arc Sub-Regional Strategy (2001), prepared by the Western Australian Planning Commission, provides a regional framework for long term development and land use within the western portion of the Wheatbelt Region. It provides a framework to accommodate future growth pressures, particularly those emanating from the Perth Metropolitan Region. The Avon Arc Strategy identifies Toodyay as a District Service Centre, along with the Chittering and York. Northam is the nominated Regional Service Centre, catering for the Avon Arc sub-region.

Some of the key recommendations of the Avon Arc Sub-Regional Strategy which have informed the Shire's Local Planning Strategy include:

- population growth to be directed towards existing urban settlements, including Toodyay
- rural residential and rural smallholding developments to be accommodated in areas that do not compromise the expansion of existing urban settlements, however close enough to benefit from the accessibility of services, facilities and infrastructure
- a ring road to be developed that connects a range of expanded rural towns, including Toodyay, by an improved transport network with commuter links to Perth
- provision of a range of housing and innovation in settlement design which complement the landscape and environment and accommodate different lifestyle choices
- recognition that agriculture and agricultural related activities are the predominant use throughout the Avon Arc and ensure that incompatible uses do not place unnecessary restrictions on these economic activities
- ensure that the ecological integrity, biodiversity and productivity of the environment are maintained or enhanced for the benefit of present and future populations
- ensure subdivision and development has regard to the Landscape Priority Areas identified by the Sub-Regional Strategy with the view to minimising visual impacts on high quality landscape areas

Strategic issues facing the community

The following issues have been identified as particularly significant challenges for the community over the coming years. The participants in the World Café assisted in distilling these issues from the preceding work. They have been taken into account in preparing this Plan:

- preservation of our rural industry and rural amenity
- economic and population growth
- "ageing in place"
- providing for our children and young people
- creating, maintaining and renewing our community assets within our resources
- community relationships
- balanced development: nurturing the distinctive heritage and identity of Toodyay while enabling appropriate development to occur without undue cost, delay or uncertainty

COMMUNITY ENGAGEMENT

Community engagement is central to the development of the Strategic Community Plan. The Toodyay community has been engaged about their vision and priorities for the future in a number of ways in recent times. Some of these community engagements are detailed in the table below, and the outcomes of a number of these are described in Annex 5.

Community Engagement	Method	Period/Date	Participants
Toodyay Vision 2020 (Living Communities)	Workshop	May 2012	Numbers not available
Toodyay Visioning 2012 - Think 2050	Visioning forums	June 2012 -	Approx. 70 over 3 workshops
Community Survey	On-line survey	June 2012	150
Bendigo Bank Community Forum (Bendigo Bank)	Community Forum	May 2012	Approx. 80
World Cafe	Workshop	Dec 2012	5
Community Consultation on proposed Planning Scheme amendments	Public meetings and written Submissions	Sept 2012 Oct 2012 Nov 2012	27 written submissions
Bike Plan (Jan 2013)	Community Forum	Aug 2012	15
Recreation Gap Analysis (March 2013)	In-person and telephone interviews		16 active recreation and sporting groups reps
Heritage Master Plan (May 2012)	Open for public comment Consultation as part of the development HMP	Feb 2013 2012	2 written submissions Stakeholder consultation: Toodyay Historical Society representative of Ballardong Noongar Toodyay Tourist Community Inc. Industry representatives

Engagement and Consultation on the Draft Strategic Community Plan

The Shire of Toodyay adopted the draft Toodyay Strategic Community Plan for consultation at its meeting on 26 March 2013. The draft Plan was advertised as open for public comment from 2 – 29 April 2013. Two community drop in events were held over this period. More than 37 community members attended these events. Seven written submissions were received from community members. All of this feedback was considered by Council and the Strategic Community Plan was amended accordingly. A brief report summarising the feedback received and Council's response is attached as Annex 6.

The opportunities to become involved were widely promoted. In total, over 410 participants (representing over 9% of the population) contributed to the development of the Strategic Community Plan. In some cases, the participants were groups rather than individuals so although these counted as one they represented many others.

The Shire aims to build on this participation and improve its community engagement as it implements the Plan.

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 	<ul style="list-style-type: none"> ■ 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	Dark Blue	Light Red	Light Red	Light Red	Light Red	Light Red	Light Red	Light Red	Light Blue	Light Blue
Acquire land	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Change Rooms	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Swimming Pool	Light Blue	Light Blue	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Multi purpose Recreation Facility	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Dark Blue	Light Red	Light Red	Light Blue	Light Blue
Toodyay Pathways										
Town paths	Light Blue	Light Red	Light Red	Light Red	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue
River Foreshore Pathway	Light Blue	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Depots										
Community Depot	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Harper Road Depot	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Parks and Gardens Depot	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue	Light Blue
Aged Care Units	Dark Blue	Light Red	Light Red	Light Blue	Light Blue	Light Blue	Dark Blue	Light Red	Light Blue	Light Blue

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	<p>Current Ratio</p> <p>The liquidity position of a local government that has arisen from the past years transactions.</p>	1:1 or greater
H	<p>Debt Service Cover Ratio</p> <p>The ratio of cash available for debt servicing to interest, principal and lease payments.</p>	2 or greater
H	<p>Own Source Revenue Coverage Ratio</p> <p>An indicator of a local government’s ability to cover its costs through its own revenue efforts.</p>	Between 40% and 60%
	Asset Management	
H	<p>Asset Consumption Ratio</p> <p>The ratio highlights the aged condition of the local government’s stock of physical assets.</p>	50% or greater
H	<p>Asset Sustainability Ratio</p> <p>This measures the extent to which assets managed by the local government are being replaced as they reach the end of their useful lives.</p>	90% or greater
H	<p>Asset Renewal Funding Ratio</p> <p>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:</p> <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%.

ANNEX 1

Shire of Toodyay Strategies/Plans and Status

Toodyay Informing Strategies/Plans	Status
Spatial/ Area/ Site Plans:	
Local Planning Strategy (Adopted Nov 2007)	<ul style="list-style-type: none"> To be reviewed 2013/2014 To be included in Budget
Local Planning Scheme No. 4 (Gazetted 13 Feb 2008)	<ul style="list-style-type: none"> To be reviewed 2013/2014 Funds in Reserve Account
Duidgee Park Conceptual Layout Plan	<ul style="list-style-type: none"> Plan and budgeting to be reviewed 2013 remaining funds for reticulation
Heritage/ Conservation/ Tourism Plans:	
Draft Heritage Master Plan 2013 -2017 (May 2012) (Public submissions closed 1 Mar 2013)	<ul style="list-style-type: none"> Heritage Officer to review submissions and report to Council Funding will be required for implementation
Conservation Management Plan for the archaeological remains at Newcastle Convict Depot (2011) – (Plan still being developed)	<ul style="list-style-type: none"> Plan currently underway Funding will be required for future approved works
Clinton St Culture & Heritage Precinct – Strategic Review and Action Plan (2008) – (adopted 15 May 2008)	<ul style="list-style-type: none"> Plan needs to be reviewed Funding will be required for future works
Concept Plan for the Toodyay Town Centre (2006) (Council adopted as a 'guidance document' only)	<ul style="list-style-type: none"> 2012/2013 budget funds for tree planting
Municipal Inventory and Heritage List (Adopted 2012)	<ul style="list-style-type: none"> Reference as required
Issue/ Cross-cutting Plans:	
Disability, Access and Inclusion Plan 2007 2010 (Adopted 16 Aug 2007)	<ul style="list-style-type: none"> Plan to be reformatted by Staff - 2013 Synergies with the bike plan Funding will be required for future works
Service Plans:	
Strategic Waste Minimisation Plan 2008 – 2013 (Plan developed jointly by the Shires of Toodyay and Northam, Avon Group of Councils) – (Adopted Jan 2009)	<ul style="list-style-type: none"> Plan to be reviewed 2013/2014 Kerbside recycling in 2013/14 Funding will be required for future programs
Toodyay Recreation Strategy (Jan 2008) – (Not adopted by Council – new Strategy under development)	<ul style="list-style-type: none"> Background information
Draft Recreation Gap Analysis (May 2013) (Recreation Strategy still being developed)	<ul style="list-style-type: none"> Funds will be required in future budgets to complete any works of the plan Funding will be required for future works
Bike Plan (2013) (Note synergies with DAIP)	<ul style="list-style-type: none"> Adopted by Council April 2013 Funding will be required for future works
Asset Management & Capital Works Plans:	
Draft Asset Management Improvement Strategy	<ul style="list-style-type: none"> Current – still to be presented to Council Roman data currently being updated Funding will be required for future works
Draft All Assets – Asset Management Plan	<ul style="list-style-type: none"> Current – still to be presented to Council Roman data currently being updated Funding will be required for future works

ANNEX 2

Shire of Toodyay: Social and Economic Profile

Location

The Shire borders the north-eastern edge of the Perth Metropolitan Region and adjoins the City of Swan and Shire of Mundaring to the south, the Shires of Northam and Goomalling to the east, the Shire of Victoria Plains to the North and the Shire of Chittering to the west. The Shire covers an area of 1683 square kilometres and is situated at the gateway of the Avon Valley. The Toodyay townsite is situated approximately 80 kilometres from the Perth CBD.

Settlement is consolidated primarily around the Toodyay townsite or accommodated within one of the special rural subdivision areas located throughout the Shire. The Shire represents the localities of Bejooring, Bindoon Training Area, Coondle, Culham, Dewar's Pool, Dumbarton, Hoddys Well, Julimar, Moondyne, Morangup, Nunile, Toodyay, Wattening and West Toodyay.

Population

According to Census 2011 the usually resident population of Toodyay was 4,387 people. This is a population growth of 6.7% since 2006 or an average per annum growth of 1.3%.

The table below shows the populations and growth of all the local governments in the Avon Sub Region. Toodyay is growing at slightly above the average for the sub-region.

Table: Avon Sub-Region Population 2006 and 2011 (ABS Census)

Local Government	Census 2006*	Census 2011*	Change in Numbers	% change 5 years	% change per annum
Beverley	1,562	1,567	5	0.32%	0.10%
Cunderdin	1,250	1,310	60	4.80%	1%
Dowerin	702	678	-24	-3.42%	-0.70%
Goomalling	935	985	50	5.35%	1.10%
Koorda	430	437	7	1.63%	0.30%
Northam	9803	10,557	754	7.69%	1.50%
Quairading	1,022	1,043	21	2.05%	0.40%
Tammin	391	404	13	3.32%	0.70%
Toodyay	4,112	4,387	275	6.69%	1.30%
Wyalkatchem	564	523	-41	-7.27%	1.50%
York	3,116	3,396	280	8.99%	1.80%
TOTAL	23,887	25,287	14,00	5.86%	1.2%

* Note, these Census figures are based on 'place of usual residence'.

The table below shows a breakdown of the Toodyay population according to age and the changes over the last 10 years. It reflects the reality of an ageing population, with a decline in the percentage of young people under 15 years and an increase in the percentage of people aged 55 to 74 years. The median age has also increased from 39 years to 47 years over this ten year period.

Table: Age Profile 2001 – 2011

Age group	2001* Census		2006* Census			2011* Census		
	Persons	%	Persons	%	Change	Persons	%	Change
0-4 years	225	6.0%	224	5.6%	-0.4%	207	4.9%	-7.6%
5-14 years	673	17.9%	628	15.8%	-6.7%	575	13.5%	-8.4%
15-19 years	199	5.3%	220	5.5%	10.6%	252	5.9%	14.5%
20-24 years	108	2.9%	112	2.8%	3.7%	146	3.4%	30.4%
25-34 years	379	10.1%	332	8.4%	-12.4%	285	6.7%	-14.2%
35-44 years	644	17.2%	595	15.0%	-7.6%	517	12.1%	-13.1%
45-54 years	653	17.4%	658	16.6%	0.8%	773	18.2%	17.5%
55-64 years	504	13.4%	674	17.0%	33.7%	784	18.4%	16.3%
65-74 years	246	6.6%	364	9.2%	48.0%	499	11.7%	37.1%
75-84 years	94	2.5%	134	3.4%	42.6%	181	4.3%	35.1%
85+ years	25	0.7%	31	0.8%	24.0%	36	0.8%	16.1%
Total persons	3,750		3,971		5.9%	4,256		7.2%
Median age	39		43			47		

* Note these Census figures are based on 'place of enumeration', slightly lower than 'place of usual residence'.
(Table with ABS Census data from Shire of Toodyay Recreation, Gap Analysis Report)

This ageing of the population is projected to continue. The Western Australian Planning Commission is forecasting an increase in 45 -74 year olds by 31% in a low growth scenario and by 51% in a high growth scenario.

No growth is estimated for young people between 5-24 years in a low growth scenario and a 30% increase is estimated in a high growth scenario (Western Australia Tomorrow, 2012, quoted in Shire of Toodyay Recreation, Gap Analysis Report, 2013).

The table below details the projected high and low growth scenarios for Toodyay.

Table: Projected Age Profile 2026

Age group	Low	%	Change from 2011	High	%	Change From 2011
0-4 years	230	4.0%	11.1%	300	4.4%	44.9%
5-14 years	600	10.5%	4.3%	750	10.9%	30.4%
15-19 years	270	4.7%	7.1%	330	4.8%	31.0%
20-24 years	120	2.1%	-17.8%	180	2.6%	23.3%
25-34 years	380	6.7%	33.3%	540	7.9%	89.5%
35-44 years	780	13.7%	50.9%	1010	14.7%	95.4%
45-54 years	880	15.5%	13.8%	1080	15.7%	39.7%
55-64 years	1010	17.8%	28.8%	1130	16.5%	44.1%
65-74 years	810	14.2%	62.3%	890	13.0%	78.4%
75-84 years	480	8.4%	165.2%	510	7.4%	181.8%
85+ years	130	2.3%	261.1%	140	2.0%	288.9%
Total persons	5690		33.7%	6860		61.2%

(Table with data from Western Australia tomorrow, Population Report No. 7, 2006 – 2026, 2012, WA Planning Commission, taken from Shire of Toodyay Recreation, Gap Analysis Report, 2013).

Economy

The Shire of Toodyay is located within the Avon sub region of the Wheatbelt. This region is described as a one billion dollar export-oriented economy. It is built on a solid agricultural foundation, with increasing and diversified agricultural production. The Avon sub region has a key role as a transport and logistic hub, because of its relative proximity to major mineral resource and population regions (Pilbara, Mid West, Goldfields and South West), its proximity to Perth and its access to major national and state transport infrastructure (*Avon Sub-regional Economic Strategy, 2012*).

Broadacre agriculture has, over time, become less significant for the overall economic profile of the Shire of Toodyay, relative to its significance for the rest of the Avon sub-region. The economy is now largely based on tourism, retail and lifestyle sectors (*Avon Sub-regional Economic Strategy, 2012*):

‘the appeal of Toodyay’s heritage buildings and natural amenity has resulted in large visitor numbers and ‘tree-changers’ moving to the area. Localised retail developments have ensued in response to visitation to the town and increasing population.’

(Avon Sub-regional Economic Strategy, 2012)

Toodyay produces approximately 21.9m in agricultural production value per annum (approximately 5% of the Avon Sub Region). Manufacturing, transport and logistics together with retail are the secondary industries, accounting for 9.5% and 2.9% of local businesses. The Council also supports locally servicing light industry, with the majority of light industry based in Goomalling (*Avon Sub-regional Economic Strategy, 2012*).

The relationship between the key local industries, highlighted above and the industries providing greatest employment is clear. The key industries employing people of the Shire of Toodyay were sheep, beef cattle and grain farming at (4.8%), school education (4.3%) road freight transport (3.1%), restaurants and food services (2.9%) and metal ore mining (4.3%) (Census, 2011). The significant proportion of the employed population listed as working in the metal ore mining industry (4.3%) would seem to suggest that the Shire of Toodyay may be home to a number of Fly in Fly out (FIFO) workers.

In 2011, in the Shire of Toodyay there were 2,013 people, aged 15 years and over, who reported being in the labour force. Of these 54.3% were employed full time, 32.9% were employed part-time and 5.6% were unemployed (Census 2011).

The median weekly household income was \$1,012 in 2011, which is greater than the median household income in 2006 of \$827. However, it is significantly lower than the Western Australian median weekly household income of \$1,415 (Census 2011).

ANNEX 3

Wheatbelt Development Commission and Regional Development Australia Wheatbelt Strategic Framework

Vision 2011-2015

"A diversified economy, with vibrant communities utilising the region's competitive advantage to accommodate a greater population in a valued environment"

The Wheatbelt: A "possibility belt" that grows as a result of vibrant and diverse people, industry and built and natural environment.

A strategic framework for the Wheatbelt region was developed collaboratively by RDA Wheatbelt and the Wheatbelt Development Commission drawing on their collective local knowledge and understanding of the region. The principle aim of this is to ensure that key stakeholders in the region have a common basis for their own planning, influencing policy direction and attracting support for initiatives that will contribute to the sustainability of the region. It is also hoped that shared understanding and a common framework will facilitate greater collaboration and cooperation amongst the region's leaders.

Behind this framework will sit a range of strategies to deliver on these strategic objectives. The nature and focus of these initiatives will vary at local, sub regional and whole of region level. RDA Wheatbelt and the Commission's primary role in many of these initiatives will be to:

- 1) Advocate these initiatives and the region to Government
- 2) Coordinate and facilitate collaboration on initiatives across the relevant stakeholders
- 3) Assist communities to shape projects that align with the priorities and objectives
- 4) Raise awareness of programs, initiatives and legislation that will impact on regional projects
- 5) Revisit the planning process

The respective organisations also recognise the importance of looking beyond these regional boundaries when looking for solutions and opportunities. As such they have undertaken to be proactive in creating opportunities to work collaboratively with adjoining regions on initiatives that address regional priorities and maximise regional outcomes.

This strategic framework takes in to consideration the importance of a holistic approach to sustainable development of the region by outlining economic, social and environmental strategies and actions. Whilst each of these components is dealt with separately it is acknowledged that they are intrinsically linked and therefore cannot be considered in isolation.

Critical Success Factors

Key to achieving our regional objectives will be:

- Innovative and devolved decision making and resourcing
- Internal and external recognition of the region's comparative advantages
- Development that results in social, environmental and economic benefit
- Strong collaboration that adds value to the Wheatbelt's diversified development
- Targeted strategies to meet unique sub-regional context—one size does not fit all

Key Messages

- The Wheatbelt is the State's third most populous region and experiencing growth
- The Wheatbelt is fundamentally important to the State's development
- The Wheatbelt's comparative advantages are its: proximity to the capital city, Perth; safe communities with considerable social capital; clean, open space and skies; and land availability and diversity
- Community infrastructure
- History of innovation
- National leader in export food production

The diagram below summarises the strategic focus of the framework in the three areas of vibrant economy, liveable communities and valued natural amenity. The diagram also includes the focus for governance which underpins successful implementation of the framework.

²Note that within this overall growth, some parts of the Wheatbelt are projected to grow and others to decline.

Strategic Focus(Wheatbelt Strategic Framework)

Vibrant Economy	Liveable Communities	Valued Natural Amenity
<p>A diversified and adaptive economic base building on the regions assets and aligned with state, national and international opportunity.</p>	<p>Innovative, safe, healthy and resilient communities where services and infrastructure reflect the needs and aspirations of residents and complement unique Wheatbelt characteristics.</p>	<p>The Wheatbelt’s unique natural amenity is valued as an asset for social, cultural and economic development for current and future generations.</p>
Objectives		
<ol style="list-style-type: none"> 1 Skilled workers of all ages are attracted and retained to meet the needs of the region and the state 2 The region has a diverse economic base that builds on its attributes 3 Key strategic infrastructure is identified and invested in 4 Opportunities for marginalised Wheatbelt residents result in economic independence 	<ol style="list-style-type: none"> 1 A collaborative strategy ensures health, education, aged and youth/children’s services reflect the needs of current and future residents 2 Communities innovate, cooperate and value diversity 3 Diverse cultural, sport and recreational activities 4 Community amenity is well designed to enhance employment, lifestyle opportunities and community safety 	<ol style="list-style-type: none"> 1 Climate change opportunities are pursued, and risk minimised 2 Diverse natural assets are valued and managed to protect bio-diversity with compatible land use 3 Water management is improved with community amenity and industry development benefits 4 Renewable natural resources are employed sustainably, profitably, and productively
Governance Focus		
<p style="text-align: center;"><i>Planning and Partnerships</i></p> <ul style="list-style-type: none"> ■ Innovation and professionalism of developmental partners drives sustainable development ■ Key partnerships based on proactive and adaptive management and commitment to agreed priorities ■ Integrated planning results in strategic investments in strategic projects ■ Decision makers value and use local knowledge and input, and understand and account for unique Wheatbelt characteristics. 	<p style="text-align: center;"><i>Marketing and Perceptions</i></p> <ul style="list-style-type: none"> ■ The Wheatbelt is seen internally and externally as an ideal place to live, work, invest and visit ■ The Wheatbelt’s contribution to the Nation and the State’s wellbeing is understood ■ Communities embrace innovation, professionalism and diversity to meet market demand 	

ANNEX 4

Avon Sub Regional Economic Strategy (2012)

WHEATBELT DEVELOPMENT COMMISSION; SHIRE OF TOODYAY EXTRACT

Economic Opportunities

The following economic opportunities have been identified:

Retail and Lifestyle

The sub-regional retail network is and will continue to be centred on Northam; however the role of Toodyay is highly significant due to its large retail offering supported by a critical mass of population to both service (labour) and support (product demand) this activity. As such Toodyay has a demand generated by population and visitor growth which has allowed for a substantial level of localised retail activity. The rising demand generated by increasing population and visitor growth will provide opportunities for further expand Toodyay's retail activity. Toodyay is actively pursuing and promoting itself as a lifestyle destination and has a significant drive-in/drive-out population both working in Perth and living in Toodyay, and working in Toodyay and living in Perth. Toodyay is also the closest town in the Avon to Perth serviced by passenger rail. There is also a considerable commuter population with neighbouring Avon communities.

Tourism

These is a strong spatial relationship between retail and tourism opportunities, reflecting the role that lifestyle, amenity and proximity to Perth play in the distribution of this economic activity. Toodyay's proximity to the Perth has encouraged daytrip tourists to the shire (daytrip share of visitor numbers are 84% for 2006-2011). As such, the daytrip market is expected to continue to dominate local tourism activity in coordination with Northam, York and Beverley. Toodyay is committed to taking advantage of the natural amenity, increasing environmental awareness and heritage of the town to attract tourists to the shire.

Health and Aged Care (Potential Opportunity for Advantage)

The distribution of economic opportunities in health and aged care is primarily determined by a combination of current and short-term population ageing and the distribution of existing health facilities. Although relatively close to Northam and its facilities, there are opportunities to develop health and aged care services in Toodyay in order to provide for the aging population, and also to support retiree aged 'tree changers' moving into the shire.

Actions

The Strategy suggests that the Shire of Toodyay undertake a series of actions (see overleaf) to effectively leverage the economic opportunities identified above.

The actions listed below are related to increasing Toodyay's attractiveness to visitors, 'tree changers' and current residents.

- Investigation of funding options for the coordinated development of recreation facilities. The development of plans for the recreation centre have been undertaken and extensively researched in terms of the demands in the shire. Investigation of office space availability and feasibility of construction is required to address strong demand for office space in Toodyay. This will need to also include opportunities for consolidation of office space currently occupied as well as refurbishment possibilities of suitable spaces currently being used.
- Development of a 'green focused' policy and planning for the town in order to facilitate the establishment of an environmentally sensitive town. This needs to include the feasibility study of Toodyay's capacity to provide regional recycling services, drainage capacity and also possibility of processing and reusing waste water.
- Investigation of feasibility of expansion of the town's sewerage scheme is required to increase the deep sewerage allocation.
- Investigation of possible routes for a bypass of the town to protect heritage and environmental value of the town.
- Strategic investment in potable water infrastructure to facilitate residential land release and to provide areas for the development of an education and recreation precinct.
- Expansion of aged care services to include modest respite care (potential joint venture with a partnering organisation) and pathways for healthy living. Appropriate sites will need to be identified for expansion of this sector taking into consideration proximity to town centre, topography, and existing local and regional wellness plans.

Think 2050 and Community Survey

Broad Community Outcomes (Think 2050)	Priorities for the Shire (Community Survey)
People – strength of community and sense of place	
Prosper – resilient economic development and access to services	<ul style="list-style-type: none"> ▪ Advocating for improved train services, medical services, connection to NBN and upgrade of Main Roads' roads ▪ Providing basic services (road maintenance, waste management etc) ▪ Enhancing the image of Toodyay
Plan – infrastructure and facilities, including transport and affordable housing	<ul style="list-style-type: none"> ▪ Upgrading roads ▪ Investing in sport and recreation facilities (eg pool, hockey field lighting) ▪ Servicing subdivisions
Renewable and Green – sustainability and the importance of the natural environment	
Create and Learn – arts and culture, higher education and knowledge hub	
Decide and Work Together – governance and community leadership	

Summary of Community Forum, hosted by Bendigo Bank, May 2012

Theme	Community Priorities
Social/ recreational	<ul style="list-style-type: none"> ■ Swimming pool/water park ■ Outdoor cinema ■ Centralised multi-purpose sports and recreational facilities ■ Concert shell/music dome ■ Men's Shed ■ Video games centre/LAN games nights ■ BMX track ■ Playground equipment at oval ■ River walk trail (see also General) ■ Youth drop-in centre (mobile)
Health and wellbeing	<ul style="list-style-type: none"> ■ Medical services – health check up services ■ Aged care / retirement village / nursing home facilities ■ Wellbeing Centre – offering heated pool (aqua aerobics); hydrotherapy; toddlers pool; gymnasium; creche; theatre; physiotherapy; classes – arts and crafts, dancing ■ Transport to medical services in Perth ■ Disability transfer service
Environment	<ul style="list-style-type: none"> ■ Bring grey water to reticulate golf course – greening the golf course ■ Sustainable alternatives – worm farms ■ Waste recycling facilities/ recycling bins ■ Community garden – community plots ■ Preservation of natural environment ■ Graffiti removal/prevention ■ Anti-pollution and anti-littering campaigns ■ Bench seats and garden in main street / pot plants in main street ■ Support to Friends of the River for beautifying of Toodyay ■ Toodyay Tidy Towns/ Better presentation and beautification of Toodyay
Education	<ul style="list-style-type: none"> ■ Full schooling to year 12 (TAFE Campus and further education) ■ TAFE annex ■ Promote education and offer wider range of courses to increase enrolment numbers ■ Hospitality training ■ Sporting equipment for school ■ Improve school/upgrades ■ Sponsorship of education and art – creative programs ■ Behavioural program for high school students ■ Town/school integration ■ Mobile library ■ Educational bus <ul style="list-style-type: none"> – TAFE equestrian courses; agricultural courses; trades/apprenticeships

Theme	Community Priorities
General	<ul style="list-style-type: none"> ■ Footpaths ■ Improve tourist facilities (eg info/signage; make it more attractive so greater economic benefits; wall art) ■ Market centre/facilities ■ Culture/exhibition centre ■ Improve/promote business and industry – incentive for new businesses; promote job opportunities ■ Walkway/boardwalks along river/cycle tracks along river/walking tracks – Northam to Perth ■ Heritage track – self signed ■ Historic site ■ Town monument – eg. ‘Moondyne Joe’ ■ Entry statement ■ Public seating along town streets ■ Disabled toilets – town ■ Equestrian: facility (dressage; tackle rooms; stables) and develop race track ■ Transport: <ul style="list-style-type: none"> – better roads: passing lane on Toodyay Road; line marking (Julimar Road; Toodyay Bindi Bindi); truck bypass – bus parking lane/bypass lanes – bus services – link the railway ■ Support for community groups/encourage and support volunteer groups/community group meeting rooms ■ Hide Police Station ■ Repair cemeteries ■ Assist new doctors with equipment ■ Pet shop ■ More Chaplain hours ■ Community respect and pride

Living Communities – a snapshot of community life in Toodyay in 2020

The annual Food Fest successfully organised since 2012 continues to grow and is a wonderful celebration of the food on offer locally.

The welcome to new residents pack which allows local businesses to introduce themselves, continues to be appreciated.

The once a week donning of period costume by shopkeepers and residents continues to attract visitors. We did not know how many potential community leaders were out there. We are amazed – all that untapped energy! Following workshops, leaders of all ages were identified and are now striving to collectively and individually create a vibrant, dynamic, progressive and a 'great place to live' Toodyay.

Community cohesiveness – Toodyay has been awarded the 'Community Cohesiveness Award' for the town that has come through fires, drought and freak storms. The Prime Minister visited Toodyay last week to unveil the artworks in Duidgee Park which acknowledge the contribution of residents and groups in Toodyay.

A place in Toodyay to 'Linga Longa' – visitors can now enjoy an all encompassing 'hands on' experience of Toodyay in one space. Be creative on an antique loom using Toodyay wool; spin with Toodyay El Paca fleece; get some tips on painting from our local artists; try your hand at pottery or just enjoy our luscious coffee and spectacular cakes, listen to 'live' music and watch others try their hand. Children welcome and crèche available.

Toodyay is renowned for its crystal like stars. How better to enjoy the night sky than at Toodyay's latest Amphitheatre. A magnificent variety of artists has been arranged for the upcoming program. Have you experienced an outdoor cinema? If you have, you will enjoy Toodyay's new cinema set in beautiful gardens on the Avon. Delicious coffee and bbq facilities available.

Toodyay is setting the pace as a self sufficient town: wind and solar farms; a water/sewerage recycling plant and refuse recycling. Information on these innovative schemes can be obtained from the Toodyay Environmental Centre.

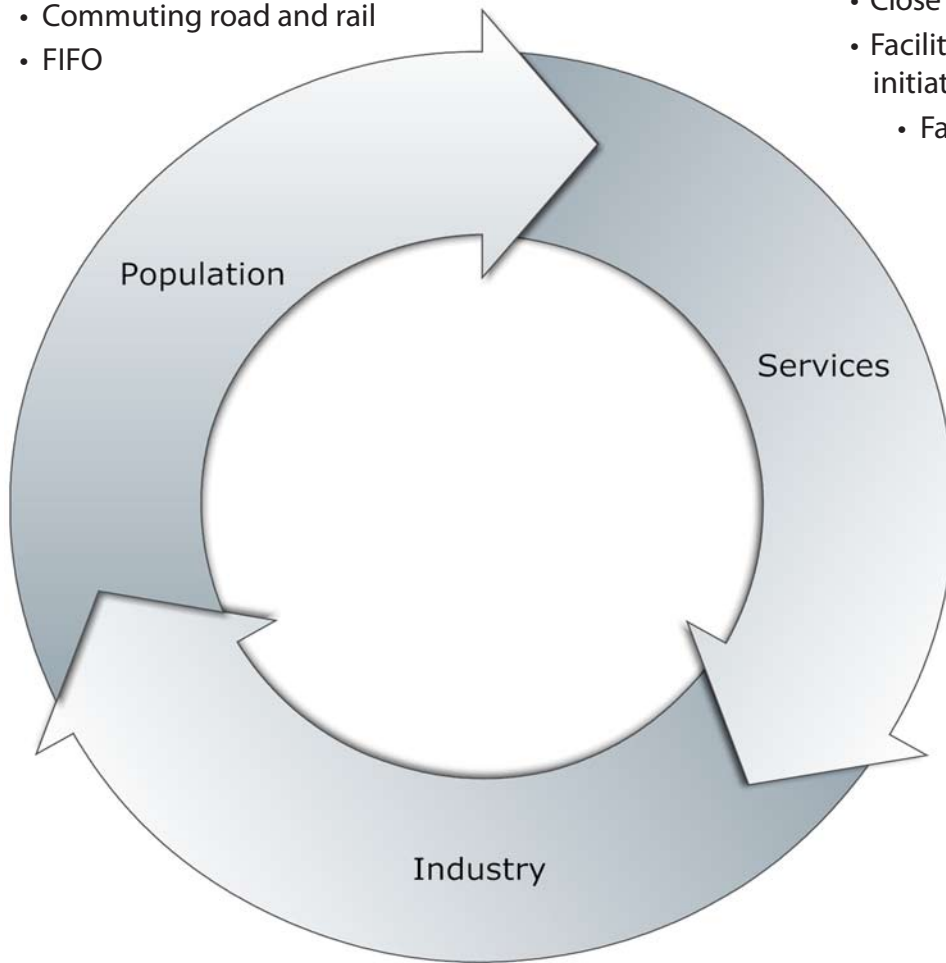
To help you see the very best of Toodyay, we have an 'all you need to know about Toodyay' brochure available from all shops.

Toodyay website with Community and Business listings up to date – whatever you need to find out, our Community and Business website can give you the answer. Easy to use, information plus and great graphics.

Community resource group for sharing information – The Toodyay Community Resource Centre is in its 20th year of operation. The TCRC has been recently acknowledged for its pivotal role in coordinating information and support to Toodyay community groups.

World Café: Priorities for the Future

- Increase growth rate
 - families
 - retirees
- Commuting road and rail
- FIFO



- Consolidate what we've got now – adequate provision for maintenance and renewal
- Close priority gaps in footpath network
- Facilitation/support for community initiative and collaboration
 - Facilitation/support for services provided by others:
 - Medical; education; aged care
 - Recycling
 - Resolve recreation
 - Pool?

- Light industry? Mixed use subdivision? What's viable?
- Digital economy opportunities
- Catering for retirees
- Tourism – marketing history/heritage, farmstays

ANNEX 6

Toodyay 2023: Draft Strategic Community Plan Community Feedback: 2 – 29 April 2013

Introduction

The Shire of Toodyay adopted the draft Toodyay Strategic Community Plan (the Plan) for consultation at its meeting on 26 March 2013. The draft Plan was advertised as open for public comment from 2 – 29 April 2013. Two community drop in events were held over this period and feedback gathered. Seven submissions were received.

This report provides the community feedback and agreed revisions to the draft Plan.

The Community ‘Drop-In’ Events

Community drop-in events were held outside the Memorial Hall on Wednesday 10 April, 10 - 12pm and Saturday 20 April, 9 – 11 am. Copies of the Toodyay Strategic Community Plan 2023 were available and key content was summarised on easy-to-read posters. The President, several Councillors, the Chief Executive Officer and Localise were present to discuss the plan and facilitate the participants through a “walk around survey”, asking a series of questions about the draft Plan. More than 37 community members visited the two ‘drop-in’ events.

The purpose of the survey was to gather feedback from the community on the proposed vision, the key points of the plan and their willingness to pay for the plan.

Feedback from the Community ‘Drop-In’ Events

(a) Toodyay 2023 – Vision

The draft Vision statement was presented and participants were asked whether they were happy with it or not. The majority of the respondents (36) indicated that they were pretty happy with the Vision. Only two indicated they were not satisfied with the Vision. The table below details the specific responses to the Vision.

The Vision seemed to resonate well for most people. Many of the comments received were about points of emphasis in implementation or where the participants felt the Shire was falling short of meeting the Vision. Only one was specifically seeking a change to the wording of the Vision (removal of the word “sustainability”).

Table 1: Response to the Toodyay 2023 Vision: ‘Is this your vision for the future?’

Yes, I’m pretty happy with it (36)	No, it doesn’t do it for me (2)
<p>Comments</p> <ul style="list-style-type: none"> ▪ It’s a bit too wide-ranging development wise over providing for subdivision? Don’t take out too much bush ▪ Less power to the planning department ▪ Make the heritage precinct “guidelines” guidelines!!! Again ▪ Shire listens to and considers wants and needs of community groups (hopefully) ▪ Unnecessary clearing of verges ▪ More emphasis on sustainability ▪ “sustainable” = meaningless, don’t like it ▪ Need second train to midland in the day ▪ Need north facing blocks on new subdivisions so you can put a passive solar house on ▪ Ideas great – concern is the communication of ideas to the city! ▪ Need more of a holistic view on environment matters 	<p>Comments</p> <ul style="list-style-type: none"> ▪ Shire not protecting privacy in the development they allow

(b) Key Points of the Plan and Willingness to Pay

The second part of the survey outlined the key points of the plan and the cost of delivering the plan in terms of rates increases (5% on top of inflation) and asked the respondents about their willingness to pay for the plan. There were three options for the participants to select:

1. I would like to have what’s in the plan and would be willing to pay 5% above inflation
2. I would like to have more than what’s in the plan and would be willing to pay more than 5% above inflation (higher priorities specified)
3. I would like to pay less than 5% above inflation and would be willing to have less than what’s in the plan (lower priorities specified)

There was some confusion between the first two options, especially at the first session. The initial wording wasn’t clear enough that “have more and pay more” was on top of the 5% above inflation rates impact of the draft Plan. We believe that some responses in this category were really expressing willingness to pay more than they currently pay. While the options were more clearly worded at the second session, it also became apparent that some participants were attracted to this option because it came with the opportunity to provide feedback on what the priorities should be. Given this, we have combined the responses for options 1 and 2 as the safest way to interpret the results.

The majority of the respondents (25) indicated they would be willing to pay the 5% rates increase (above inflation) to implement the Toodyay Strategic Community Plan (as above, some of these may have been willing to pay more still). A few of the respondents (5) indicated they would like to pay less and have less than what was proposed in the plan.

The detailed comments, outlining areas for which they would be willing to pay more or areas where they would be willing to have less, are outlined in the two tables below. In Table 2, the priorities for increased attention are compared to the priority areas in the draft Plan.

Table 2: Response to the Toodyay 2023 – Key Points and Willingness to pay 5% (above inflation)

I would like to have what is in the plan and would be willing to pay 5% above inflation (including those willing to pay more than the 5%) (25)	Priority in the Plan?
<ul style="list-style-type: none"> ▪ "OK" (8) ▪ "OK but spend it wisely" (3) ▪ "OK but not for a \$65k ice bath for footy players (ok) ▪ "OK but more public open space in subdivisions" (ok) ▪ "Want more and willing to pay more" (14) (as above, this is being interpreted judiciously) 	
Priority areas	
Community Services	
- Sport and recreation facilities (4) [note three people said put swimming pool first]	✓
- Bushfire management (3)	
- Siren should be installed in town and fire stations (2)	
- Library Services (1)	
- Museums (1)	
- Community Centre (1)	
- Youth Services (5)	
- Events (3)	
- Arts and Culture (2)	
- Facilitating services provided by others – health, medical, aged care etc (4)	✓
- Volunteering (2)	✓
Economic Services	
- Marketing and Visitor information services (1)	✓
Planning and Transport Services	
- Roads (2)	
- Footpaths (2)	✓
- Cycleways (1)	✓
- More public open space in subdivisions (not \$ in lieu) (1)	
Environmental Services	
- Preservation of roadside vegetation (2)	✓
- Waste management (3)	✓
- Plant more trees, and protect existing trees (1)	✓
Governance Services	
- Sound governance, community leadership and engagement, and advocacy (1)	
Other	
- Swimming pool NOT a priority (1)	

Table 3: Response to the Toodyay 2023 - Key Points and Wanting to pay less than 5%

I would like to pay less than 5% above inflation and would be willing to have less than what is in the plan (5)
Community Services <ul style="list-style-type: none"> - Sport and recreation facilities – No Pool (1) - Museums (1) - Youth Services (1) - Arts and Culture (1)
Planning and Transport Services <ul style="list-style-type: none"> - Cycleways (1)
Environmental Services <ul style="list-style-type: none"> - Waste management (1)
Governance Services <ul style="list-style-type: none"> - No new Admin Centre (1)
Other <ul style="list-style-type: none"> - Want amalgamation, but don't want to lose representation (1)

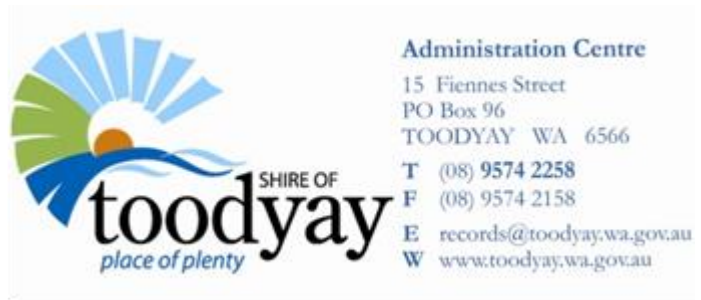
Submissions

Seven submissions were received in response to the request for comment on the draft Plan. Many of the comments were for noting. There were, however, a number of comments requiring consideration and responses. These are summarised in the table below. Feedback from the Drop In Sessions has been referenced where relevant. The response by Council is detailed in the right hand column.

Table 4: Highlighted submission points

Comment Area	Comment	Agreed Revisions
<p>Vision and Strategic Direction</p> <p>All of the responses indicated some level of support for the vision set out in the Plan.</p> <p>Five of the submission indicated general support for the Plan. Three of the submissions, whilst recognising the role of the current plan, proposed a number of specific strategic plans to be clearly identified in the Plan and developed over the next period as follows:</p> <ul style="list-style-type: none"> ▪ Community engagement and participation ▪ Safety and crime prevention ▪ Sustainable environment ▪ Health and welfare ▪ Heritage and history (including museum) ▪ Education, arts, and culture ▪ Sports and recreation 	<p>In light of the strong support for the Vision from submissions and the Drop In Sessions, it appears the current form of the Vision is about right.</p> <p>Three of the strategies are already identified in the SCP for development:</p> <ul style="list-style-type: none"> ▪ Community Engagement Strategy (not listed in the key points of the plan) ▪ Environmental Plan ▪ Economic Development Plan <p>Other strategies are also being developed, including:</p> <ul style="list-style-type: none"> ▪ Heritage Master Plan ▪ Recreation Strategy ▪ Bike Plan (now adopted) <p>Council is mindful of the resource implications of strategy development. If a further strategy was to be added to the current list of priorities for the first two years, the Heritage Strategy (including museum) should perhaps be the next “cab off the rank”.</p>	<ul style="list-style-type: none"> ▪ The Strategies section of the Plan to be updated (SCP Annex 1). ▪ Add the Community Engagement Strategy and Recreation Strategy to the priorities and the Key Points of the Plan. ▪ Make explicit commitment to review progress and re-set priorities for strategy development at each two yearly review.
<p>Community Consultation</p> <p>Five of the seven submission reflected on consultation. Most of these recognised the increased effort the Shire had taken to engage the community on Toodyay 2023. Some concerns were also raised:</p> <ul style="list-style-type: none"> ▪ people in full-time employment may not have been engaged by the process and hence their views not fully represented ▪ the need and value of a Shire Community Engagement Strategy ▪ the need to continue to engage the community and include the community in key decision through all stages of the planning process 	<p>Community consultation and engagement is a significant element of building trust, partnerships and support for community action, which is a key priority of the Plan.</p>	<ul style="list-style-type: none"> ▪ As above, raise the prominence of the Community Engagement Strategy, and take this feedback through to the process for developing that strategy.

Comment Area	Comment	Agreed Revisions
<p>Indigenous people</p> <p>One of the respondent noted that:</p> <p><i>...there are no references to indigenous culture in the town and wonder if that should be incorporated into the Plan, given our growing indigenous population and also the lack of identity our indigenous peoples have in this town</i></p>	<p>This does appear to be a gap in the draft Plan.</p>	<ul style="list-style-type: none"> ■ Incorporate recognition of indigenous culture in the Plan.
<p>Youth</p> <p>One of the respondent noted that:</p> <p><i>There is not a great deal of mention re actual strategies to support our disadvantaged youth....</i></p>	<p>This does appear to be a gap in the draft Plan. The desire for greater priority on youth services was also reflected in the Drop In Sessions' feedback.</p>	<ul style="list-style-type: none"> ■ Strengthen the youth focus in the Plan.
<p>Disability Access and Inclusion</p> <p>One of the respondents made a number of comments about Disability Access and Inclusion highlighting some very practical issues related to works and also wanted to see the Disability, Access and Inclusion Plan outcomes reflected in the Plan.</p>	<p>Outcomes and key actions to improve disability access and inclusion do appear to be a gap in the Plan. The submitter's practical points are relevant to implementing the programmes of the Shire.</p>	<ul style="list-style-type: none"> ■ Include actions that contribute to disability, access and inclusion outcomes in the Plan. ■ Include a review of the Disability, Access and Inclusion Plan in Year 1.
<p>Recreation centre and swimming pool</p> <p>Two different comments were received. One of the respondents noted that <i>...the scout troupe liked most of the suggestions made especially the recreation centre and supporting youth.</i> Whilst another respondent specifically indicated that they were not in favour of the swimming pool, but gave no reason for this comment.</p>	<p>While some members of the community do not prioritise the swimming pool (and, in some cases, recreation investments more generally), it appears that there is strong overall support for this priority in the Plan and a desire to make it happen, including accepting increased rates to pay for it (on top of any grant funding). This feedback has been consistent over a number of years and was also reflected in the Drop In Sessions' feedback.</p>	<ul style="list-style-type: none"> ■ No change.
<p>Public Transport Advocacy</p> <p>One of the Respondents highlighted the need for better public transport, including trains, especially to support the older population and in this regard highlighted the advocacy role of the Shire.</p>	<p>Public transport and improved train services are not currently noted as priority issues for advocacy in the SCP.</p>	<ul style="list-style-type: none"> ■ Include public transport and improved train services as one of the specific issues for advocacy in the Plan.



ANNUAL FINANCIAL REPORT



2014 / 2015

SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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Principal place of business: 15 Fiennes Street Toodyay WA	

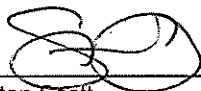
SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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 2015 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2015 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 19th day of October 2015



Stan Scott
Chief Executive Officer

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
Rates	22	5,553,740	5,451,594	5,088,445
Operating grants, subsidies and contributions	28	2,613,752	2,365,402	1,165,916
Fees and charges	27	1,174,902	1,206,680	1,329,259
Interest earnings	2 (a)	230,169	179,500	194,788
Other revenue		487,646	22,000	324,360
		<u>10,060,209</u>	<u>9,225,176</u>	<u>8,102,768</u>
Expenses				
Employee costs		(3,705,320)	(3,402,814)	(3,559,875)
Materials and contracts		(2,349,381)	(2,392,197)	(2,242,479)
Utility charges		(367,292)	(409,700)	(433,011)
Depreciation on non-current assets	2(a)	(2,416,189)	(2,111,000)	(2,137,875)
Interest expenses	2(a)	(151,348)	(151,097)	(157,943)
Insurance expenses		(387,366)	(423,305)	(417,533)
Other expenditure		(83,506)	(124,006)	(80,049)
		<u>(9,460,402)</u>	<u>(9,014,119)</u>	<u>(9,028,765)</u>
		599,807	211,057	(925,997)
Non-operating grants, subsidies and contributions	28	2,073,484	4,595,128	2,062,242
Loss on revaluation of fixed assets	2(a)	(261,042)	0	0
Profit on asset disposals	20	18,923	14,734	16,733
Loss on asset disposals	20	(22,349)	(67,749)	(70,408)
		<u>2,408,823</u>	<u>4,753,170</u>	<u>1,082,570</u>
Net result				
Other comprehensive income				
Changes on revaluation of non-current assets	12	71,847,633	0	19,818,403
		<u>71,847,633</u>	<u>0</u>	<u>19,818,403</u>
Total other comprehensive income		<u>71,847,633</u>	<u>0</u>	<u>19,818,403</u>
Total comprehensive income		<u><u>74,256,456</u></u>	<u><u>4,753,170</u></u>	<u><u>20,900,973</u></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 2015

	NOTE	2015 \$	2015 Budget \$	2014 \$
Revenue				
	2(a)			
Governance		53,474	19,000	99,516
General purpose funding		8,180,312	7,173,765	6,053,118
Law, order, public safety		383,042	327,600	376,007
Health		52,102	61,000	65,132
Housing		16,659	11,000	9,972
Community amenities		679,854	697,880	676,447
Recreation and culture		147,298	219,150	193,808
Transport		157,324	175,500	188,150
Economic services		245,200	433,282	297,246
Other property and services		<u>144,944</u>	<u>107,000</u>	<u>143,370</u>
		10,060,209	9,225,177	8,102,766
Expenses				
	2(a)			
Governance		(763,173)	(635,039)	(738,255)
General purpose funding		(352,690)	(333,049)	(333,999)
Law, order, public safety		(1,141,697)	(1,225,544)	(1,047,546)
Health		(211,623)	(205,053)	(234,552)
Housing		(97,312)	(47,003)	(65,765)
Community amenities		(1,211,499)	(1,249,288)	(1,128,398)
Recreation and culture		(1,622,486)	(1,366,501)	(1,480,697)
Transport		(2,580,304)	(2,530,451)	(2,807,841)
Economic services		(1,133,969)	(1,196,364)	(965,173)
Other property and services		<u>(194,301)</u>	<u>(81,070)</u>	<u>(68,596)</u>
		(9,309,054)	(8,869,362)	(8,870,822)
Finance costs				
	2(a)			
Recreation and culture		(86,752)	(86,201)	(89,571)
Transport		(48,728)	(49,491)	(53,421)
Economic services		(7,316)	(7,466)	(8,178)
Other property and services		<u>(8,552)</u>	<u>(1,600)</u>	<u>(6,773)</u>
		(151,348)	(144,758)	(157,943)
Loss on revaluation of fixed assets				
Recreation and culture		(233,250)	0	0
Other property and services		<u>(27,792)</u>	<u>0</u>	<u>0</u>
		(261,042)	0	0
Non-operating grants, subsidies and contributions				
General purpose funding		45,000	0	558,405
Law, order, public safety		528,442	0	31,550
Housing		914,137	4,000,000	0
Transport		<u>585,905</u>	<u>595,128</u>	<u>1,472,287</u>
	28	2,073,484	4,595,128	2,062,242
Profit/(Loss) on disposal of assets				
Economic services		0	(25,000)	(25,000)
Other property and services		<u>(3,426)</u>	<u>(28,015)</u>	<u>(28,675)</u>
	20	(3,426)	(53,015)	(53,675)
Net result		<u>2,408,823</u>	<u>4,753,170</u>	<u>1,082,568</u>
Other comprehensive income				
Changes on revaluation of non-current assets	12	71,847,633	0	19,818,403
Total other comprehensive income		<u>71,847,633</u>	<u>0</u>	<u>19,818,403</u>
Total comprehensive income		<u><u>74,256,456</u></u>	<u><u>4,753,170</u></u>	<u><u>20,900,971</u></u>

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

SHIRE OF TOODYAY
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2015

	NOTE	2015 \$	2014 \$
CURRENT ASSETS			
Cash and cash equivalents	3	5,102,994	3,996,342
Trade and other receivables	4	879,836	768,518
Inventories	5	<u>56,975</u>	<u>62,125</u>
TOTAL CURRENT ASSETS		<u>6,039,805</u>	<u>4,826,985</u>
NON-CURRENT ASSETS			
Other receivables	4	184,981	153,414
Property, plant and equipment	6	37,943,890	37,372,645
Infrastructure	7	<u>121,845,960</u>	<u>49,972,370</u>
TOTAL NON-CURRENT ASSETS		<u>159,974,831</u>	<u>87,498,429</u>
TOTAL ASSETS		<u>166,014,636</u>	<u>92,325,414</u>
CURRENT LIABILITIES			
Trade and other payables	8	395,450	928,577
Current portion of long term borrowings	9	255,305	206,666
Provisions	10	<u>545,899</u>	<u>519,887</u>
TOTAL CURRENT LIABILITIES		<u>1,196,654</u>	<u>1,655,130</u>
NON-CURRENT LIABILITIES			
Long term borrowings	9	2,557,425	2,639,400
Provisions	10	<u>81,085</u>	<u>107,868</u>
TOTAL NON-CURRENT LIABILITIES		<u>2,638,510</u>	<u>2,747,268</u>
TOTAL LIABILITIES		<u>3,835,164</u>	<u>4,402,398</u>
NET ASSETS		<u>162,179,472</u>	<u>87,923,016</u>
EQUITY			
Retained surplus		66,701,481	64,731,777
Reserves - Cash Back	11	2,949,647	2,510,528
Revaluation surplus	12	<u>92,528,344</u>	<u>20,680,711</u>
TOTAL EQUITY		<u>162,179,472</u>	<u>87,923,016</u>

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 2015**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2013		63,205,668	2,954,069	862,308	67,022,045
Comprehensive income					
Net result		1,082,568	0	0	1,082,568
Changes on revaluation of non-current assets	12	0	0	19,818,403	19,818,403
Total comprehensive income		1,082,568	0	19,818,403	20,900,971
Transfers from/(to) reserves		443,541	(443,541)	0	0
Balance as at 30 June 2014		64,731,777	2,510,528	20,680,711	87,923,016
Comprehensive income					
Net result		2,408,823	0	0	2,408,823
Changes on revaluation of non-current assets	12	0	0	71,847,633	71,847,633
Total comprehensive income		2,408,823	0	71,847,633	74,256,456
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

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 2015**

	NOTE	2015 \$	2015 Budget \$	2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,259,970	5,451,594	4,912,654
Operating grants, subsidies and contributions		2,728,503	2,325,186	1,090,117
Fees and charges		1,174,902	1,206,680	1,329,257
Interest earnings		230,169	179,500	197,110
Goods and services tax		630,306	0	659,377
Other revenue		487,646	22,000	324,360
		<u>10,511,496</u>	<u>9,184,960</u>	<u>8,512,875</u>
Payments				
Employee costs		(3,739,199)	(3,402,814)	(3,474,772)
Materials and contracts		(2,806,400)	(2,602,197)	(1,840,364)
Utility charges		(367,292)	(409,700)	(433,011)
Interest expenses		(151,186)	(151,097)	(159,493)
Insurance expenses		(387,366)	(423,305)	(417,533)
Goods and services tax		(632,185)	0	(625,284)
Other expenditure		(83,506)	(124,006)	(80,046)
		<u>(8,167,134)</u>	<u>(7,113,119)</u>	<u>(7,030,503)</u>
Net cash provided by (used in) operating activities	13(b)	<u>2,344,362</u>	<u>2,071,841</u>	<u>1,482,372</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,377,427)	(6,007,332)	(2,684,071)
Payments for construction of infrastructure		(2,081,783)	(2,251,303)	(2,493,202)
Non-operating grants, Subsidies and contributions		2,073,484	4,595,128	2,062,242
Proceeds from sale of fixed assets		181,352	323,000	221,253
Net cash provided by (used in) investment activities		<u>(1,204,374)</u>	<u>(3,340,507)</u>	<u>(2,893,778)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(224,536)	(224,421)	(195,090)
Proceeds from new debentures		191,200	191,200	0
Net cash provided by (used in) financing activities		<u>(33,336)</u>	<u>(33,221)</u>	<u>(195,090)</u>
Net increase (decrease) in cash held		1,106,652	(1,301,888)	(1,606,497)
Cash at beginning of year		3,996,342	3,996,342	5,602,839
Cash and cash equivalents at the end of the year	13(a)	<u><u>5,102,994</u></u>	<u><u>2,694,454</u></u>	<u><u>3,996,342</u></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 2015**

	NOTE	2015 Actual \$	2015 Budget \$	2014 Actual \$
Revenue				
Governance		53,474	19,000	99,516
General purpose funding		2,685,744	1,647,921	1,523,078
Law, order, public safety		911,484	327,600	407,557
Health		52,102	61,000	65,132
Housing		930,796	4,011,000	9,972
Community amenities		679,854	697,880	676,447
Recreation and culture		147,298	219,150	193,808
Transport		743,229	770,628	1,660,437
Economic services		245,200	433,282	297,246
Other property and services		163,867	121,734	160,102
		<u>6,613,048</u>	<u>8,309,195</u>	<u>5,093,295</u>
Expenses				
Governance		(763,173)	(635,039)	(738,255)
General purpose funding		(352,690)	(333,049)	(333,999)
Law, order, public safety		(1,141,697)	(1,225,544)	(1,047,546)
Health		(211,623)	(205,053)	(234,552)
Housing		(97,312)	(47,003)	(65,765)
Community amenities		(1,211,499)	(1,249,288)	(1,128,398)
Recreation and culture		(1,942,488)	(1,452,702)	(1,570,268)
Transport		(2,629,032)	(2,579,942)	(2,861,262)
Economic services		(1,141,285)	(1,228,830)	(998,351)
Other property and services		(252,994)	(82,670)	(120,776)
		<u>(9,743,793)</u>	<u>(9,039,120)</u>	<u>(9,099,172)</u>
Net result excluding rates		(3,130,745)	(729,925)	(4,005,877)
Adjustments for cash budget requirements:				
Non-cash expenditure and revenue				
Loss on revaluation of fixed assets		261,042	0	0
(Profit)/Loss on asset disposals	20	3,426	53,015	53,675
Movement in Employee Entitlement Reserve		18,441	0	7,274
Movement in deferred pensioner rates (non-current)		(31,567)	0	(25,597)
Movement in employee benefit provisions (non-current)		(26,783)	72,844	13,643
Depreciation and amortisation on assets	2(a)	2,416,189	2,111,000	2,137,875
Capital Expenditure and Revenue				
Purchase of land and buildings	6(b)	(449,029)	(5,215,832)	(1,992,981)
Purchase furniture & equipment		0	0	(71,414)
Purchase plant & equipment	6(b)	(914,873)	(596,500)	(619,676)
Purchase computer equipment	6(b)	(13,525)		0
Purchase infrastructure - roads	7(b)	(1,325,974)	(1,767,127)	(2,493,202)
Purchase infrastructure - bridges	7(b)	(76,000)	0	0
Purchase infrastructure - footpaths	7(b)	(84,628)	0	0
Purchase infrastructure - parks & reserves	7(b)	(151,677)	0	0
Purchase infrastructure - other	7(b)	(443,504)	(679,176)	0
Proceeds from disposal of fixed assets	20	181,352	323,000	221,253
Repayment of debentures	21(a)	(224,536)	(224,421)	(195,090)
Proceeds from new debentures	21(a)	191,200	191,200	0
Transfers to reserves (restricted assets)	11	(659,119)	(583,000)	(1,043,077)
Transfers from reserves (restricted assets)	11	220,000	425,125	1,486,618
ADD Estimated surplus/(deficit) July 1 b/fwd	22(b)	1,133,954	1,117,070	2,572,086
LESS Estimated surplus/(deficit) June 30 c/fwd	22(b)	2,433,212	23,117	1,133,954
Total amount raised from general rate	22(a)	<u>(5,539,568)</u>	<u>(5,525,844)</u>	<u>(5,088,444)</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 2015

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 2015

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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
 - (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or-
 - (II) Infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

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 2015

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 2015

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	80 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	20 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	60 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 2015

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 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities (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 at least every 3 years.

(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 2015

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 non-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 2015

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 2015

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 2015

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 2015

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 2015**

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 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127]	September 2012	1 January 2018	Nil - The revisions embodied in this Standard give effect to the consequential changes arising from the issuance of AASB 9 which is not anticipated to have any material effect on the Shire (refer (i) above).
(iii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments [Operative date: Part C Financial Instruments - 1 January 2015]	December 2013	Refer title column	Part C of this Standard makes consequential amendments to AASB 9 and numerous other Standards and amends the permissions around certain applications relating to financial liabilities reissued at fair value. As the bulk of changes relate either to editorial or reference changes it is not expected to have a significant impact on the Shire.
(v)	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.
(vi)	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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	<p>Consequential changes to various Standards arising from the issuance of AASB 15.</p> <p>It will require changes to reflect the impact of AASB 15.</p>
(viii) 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.</p>
(ix) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality	January 2015	1 July 2015	<p>This Standard completes the withdrawal of references to AASB 1031 in all Australian Accounting Standards and Interpretations, allowing it to be completely withdrawn.</p> <p>It is not anticipated it will have a significant impact as the principles of materiality remain largely unchanged.</p>

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(x) 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	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. 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.

Notes:

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

(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:

- AASB 2011-7
- AASB 2012-3
- AASB 2013-3
- AASB 2013-8
- AASB 2013-9 Parts A & B

Most of the Standards adopted had a minimal effect on the accounting and reporting practices of the Shire as they did not have a significant impact on the accounting or reporting practices or were either not applicable, largely editorial in nature, were revisions to help ensure consistency with presentation, recognition and measurement criteria of IFRSs or related to topics not relevant to operations.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUE AND EXPENSES	2015	2014
	\$	\$
(a) Net Result		
The Net result includes:		
(i) Charging as an expense:		
Auditors remuneration		
- Audit of the annual financial report	28,365	22,660
- Financial Management Review	0	8,163
- Other services	7,150	16,450
Depreciation		
Non-specialised buildings	19,396	13,450
Specialised buildings - General	344,788	142,320
Specialised Buildings - Heritage	224,067	67,024
Furniture & Equipment	23,403	35,863
Plant & Equipment	441,599	597,479
Computer Equipment	29,710	19,007
Infrastructure - Roads	1,268,368	1,262,732
Infrastructure - Bridges	16,831	0
Infrastructure - Parks & Reserves	28,203	0
Infrastructure - Other	19,824	0
	<u>2,416,189</u>	<u>2,137,875</u>
Interest expenses (finance costs)		
Debentures (refer Note 21 (a))	<u>151,348</u>	<u>157,943</u>
	<u>151,348</u>	<u>157,943</u>
(ii) Crediting as revenue:		
Significant revenue		
Housing	<u>914,137</u>	<u>0</u>
This significant revenue in 2015 relates to the Shire of Toodyay's share of a CLGF Regional Grant for aged housing.		
Other revenue		
Reimbursements and recoveries	470,065	324,360
Other	17,581	0
	<u>487,646</u>	<u>324,360</u>
	<u>487,646</u>	<u>324,360</u>
	2015	2015
	Actual	Budget
	\$	\$
Interest earnings		
- Reserve funds	91,412	75,000
- Other funds	58,035	55,000
Other interest revenue (refer note 26)	80,722	56,246
	<u>230,169</u>	<u>179,500</u>
	<u>230,169</u>	<u>179,500</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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 provision 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, provision 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 2015

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision 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 resource 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

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 accounts.

Activities:

Private works operation, 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 30 JUNE 2015

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions

Grant/Contribution	Function/ Activity	Opening Balance ⁽¹⁾ 1/07/13 \$	Received ⁽²⁾ 2013/14 \$	Expended ⁽³⁾ 2013/14 \$	Closing Balance ⁽¹⁾ 30/06/14 \$	Received ⁽²⁾ 2014/15 \$	Expended ⁽³⁾ 2014/15 \$	Closing Balance 30/06/15 \$
Royalties for Regions	General Purpose Funding	558,405	558,405	(558,405)	558,405	19,812	(115,806)	462,411
DLGC - Integrated Planning	General Purpose Funding	0	25,000	0	25,000	0	0	25,000
J Smart - Contr. To Fire Plan	Law Order & Public Safety	10,000	0	0	10,000	0	(10,000)	0
Cat Act Implementation	Law Order & Public Safety	102,710	0	(102,710)	0	0	0	0
SEMC - AWARE Grant	Law Order & Public Safety	0	20,727	0	20,727	0	(5,000)	15,727
Various CCTV Grants	Law Order & Public Safety	0	11,169	0	11,169	0	0	11,169
Community Arts Network WA	Recreation and culture	3,000	0	0	3,000	0	(3,000)	0
EMRC - IFF/Avon Descent	Recreation and culture	36,000	0	(36,000)	0	36,000	0	36,000
Roads to Recovery	Transport	0	728,316	(728,316)	0	272,414	(272,414)	0
MRWA Bridge Grant	Transport	23,439	0	0	23,439	0	0	23,439
Special Projects Bridge Grant	Transport	76,000	0	0	76,000	0	(76,000)	0
Strategic Crime Prevention Unit	Transport	23,754	0	(23,754)	0	0	0	0
CLGF - AROC Aged Housing	Housing	0	0	0	0	914,137	0	914,137
RFR - Toilet Upgrade	Community Amenities	0	0	0	0	45,000	0	45,000
Youth / Inclusion	Recreation and culture	0	0	0	0	20,000	0	20,000
Mountain Park Sub-division	Transport	100,000	0	0	100,000	0	(42,728)	57,272
Total		<u>933,308</u>	<u>1,343,617</u>	<u>(1,449,185)</u>	<u>827,740</u>	<u>1,307,363</u>	<u>(524,948)</u>	<u>1,610,155</u>

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 2015

	Note	2015 \$	2014 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		543,192	658,074
Restricted		<u>4,559,802</u>	<u>3,338,268</u>
		<u><u>5,102,994</u></u>	<u><u>3,996,342</u></u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlement Reserve	11	284,403	265,961
ANZAC 100th Anniversary Reserve	11	54,572	62,585
Asset Development Reserve	11	289,592	280,683
Bush Fire Mitigation	11	10,976	0
CCTV Monitoring & Maintenance	11	5,267	0
Emergency Management Reserve	11	38,065	31,894
Footbridge Reserve	11	10,317	5,000
Information Technology Reserve	11	10,317	5,000
Local Planning Scheme No 4	11	16,339	15,836
Plant Replacement Reserve	11	181,218	125,643
Rates Review Reserve	11	54,465	52,789
Recreation Development Reserve	11	1,247,444	1,051,034
Refuse Reserve	11	73,304	101,048
Road Contribution Reserve	11	407,116	415,915
Swimming Pool Reserve	11	100,223	97,140
Strategic Access & Egress	11	166,029	0
Unspent grants	2(c)	<u>1,610,155</u>	<u>827,740</u>
		<u><u>4,559,802</u></u>	<u><u>3,338,268</u></u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	\$	\$
4. TRADE AND OTHER RECEIVABLES		
Current		
Rates outstanding	666,778	404,575
Sundry debtors	142,713	262,760
GST receivable	56,501	92,635
Interest Accrued	<u>13,844</u>	<u>8,548</u>
	<u><u>879,836</u></u>	<u><u>768,518</u></u>
Non-current		
Rates outstanding - pensioners	<u>184,981</u>	<u>153,414</u>
	<u><u>184,981</u></u>	<u><u>153,414</u></u>
5. INVENTORIES		
Current		
Fuel and materials	32,393	34,490
Visitor Centre Stock	<u>24,582</u>	<u>27,635</u>
	<u><u>56,975</u></u>	<u><u>62,125</u></u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2014 \$
6(a). PROPERTY, PLANT AND EQUIPMENT		
Land and buildings		
Freehold land at:		
- Independent Valuation 2014 - Level 2	10,565,000	10,565,000
- Independent Valuation 2014 - Level 3	<u>2,235,500</u>	<u>2,235,500</u>
	12,800,500	12,800,500
Specialised buildings - General at:		
- Independent Valuation 2014 - Level 3	12,897,767	12,897,767
- Additions after valuation - cost	220,904	0
Less: accumulated depreciation	<u>(344,788)</u>	<u>0</u>
	12,773,883	12,897,767
Non-specialised buildings at:		
- Independent Valuation 2014 - Level 2	195,000	195,000
- Independent Valuation 2014 - Level 3	140,000	140,000
- Additions after valuation - cost	9,229	0
Less: accumulated depreciation	<u>(19,396)</u>	<u>0</u>
	324,833	335,000
Specialised Buildings - Heritage at:		
- Independent Valuation 2014 - Level 3	6,951,000	6,951,000
- Additions after valuation - cost	218,896	0
Less: accumulated depreciation	<u>(224,067)</u>	<u>0</u>
	6,945,829	6,951,000
Total Buildings	<u><u>20,044,545</u></u>	<u><u>20,183,767</u></u>
Total land and buildings	<u><u>32,845,045</u></u>	<u><u>32,984,267</u></u>
Furniture & Equipment at:		
- Management Valuation 2015 - Level 3	724,580	595,320
Less accumulated depreciation	<u>0</u>	<u>(429,983)</u>
	724,580	165,337
Plant & Equipment at:		
- Management Valuation 2013 - Level 2	2,112,075	2,378,523
- Management Valuation 2013 - Level 3	1,541,032	1,561,032
- Additions after valuation - cost	1,551,113	592,612
Less accumulated depreciation	<u>(885,875)</u>	<u>(443,965)</u>
	4,318,345	4,088,202
Computer Equipment at:		
- Management Valuation 2015 - Level 3	55,920	313,344
Less accumulated depreciation	<u>0</u>	<u>(178,505)</u>
	55,920	134,839
	<u><u>37,943,890</u></u>	<u><u>37,372,645</u></u>

The fair value of property, plant and equipment is determined at least every three years in accordance with legislative requirements. 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 2015

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 \$	Revaluation Decrements \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Freehold land	12,800,500	0	0	0	0	0	0	12,800,500
Total land	12,800,500	0	0	0	0	0	0	12,800,500
Non-specialised buildings	335,000	9,229	0	0	0	(19,396)	0	324,833
Specialised buildings - General	12,897,767	220,904	0	0	0	(344,788)	0	12,773,883
Specialised Buildings - Heritage	6,951,000	218,896	0	0	0	(224,067)	0	6,945,829
Total buildings	20,183,767	449,029	0	0	0	(588,251)	0	20,044,545
Total land and buildings	32,984,267	449,029	0	0	0	(588,251)	0	32,845,045
Furniture & Equipment	165,337	0	(13,811)	627,331	0	(23,403)	(30,874)	724,580
Plant & Equipment	4,088,202	914,873	(170,966)	0	0	(441,599)	(72,165)	4,318,345
Computer Equipment	134,839	13,525	0	0	(27,792)	(29,710)	(34,942)	55,920
Total property, plant and equipment	37,372,645	1,377,427	(184,777)	627,331	(27,792)	(1,082,963)	(137,981)	37,943,890

The revaluation of furniture & equipment and computer equipment assets resulted in a net increase on revaluation of \$599,539 in the net value of property, plant & equipment. \$627,331 of this increase was credited to the revaluation surplus in the Shire's equity (refer Note) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income whilst \$27,792 was debited to the profit or loss section of the Statement of Comprehensive Income and recognised as "Loss on Revaluation of Fixed assets" as these decrements were attributable to individual classes of assets for which a previous revaluation surplus did not exist.

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

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					
Freehold land	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
Freehold land	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.
Specialised buildings - General	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 values and remaining useful life assessments (Level 3 inputs)
Specialised Buildings - 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.
Non-specialised buildings	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
Non-specialised buildings	Level 3	Cost approach using depreciated replacement cost	Independent registered valuers	June 2014	Title structure restricts disposal options
Furniture & Equipment	Level 3	A mix of adjusted market and cost approaches	Management Valuation	June 2014	Utilising both observable and unobservable inputs being adjusted market prices and replacement costs,current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 inputs)
Plant & Equipment	Level 2	Market approach using recent observable data for similar plant items	Management Valuation	June 2013	Available market information
Plant & Equipment	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2013	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 2015	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 2015

	2015 \$	2014 \$
7 (a). INFRASTRUCTURE		
Infrastructure - Roads		
- Management Valuation 2015 - Level 3	129,644,300	0
- Cost	0	66,407,272
Less accumulated depreciation	<u>(34,996,013)</u>	<u>(18,638,932)</u>
	94,648,287	47,768,340
Infrastructure - Bridges		
- Independent Valuation 2015 - Level 3	24,765,000	0
- Cost	0	1,521,835
Less accumulated depreciation	<u>0</u>	<u>(356,292)</u>
	24,765,000	1,165,543
Infrastructure - Footpaths		
- Management Valuation 2015 - Level 3	1,932,870	0
- Cost	0	84,887
Less accumulated depreciation	<u>(1,035,697)</u>	<u>0</u>
	897,173	84,887
Infrastructure - Parks & Reserves		
- Independent Valuation 2015 - Level 3	550,500	0
- Management Valuation 2015 - Level 3	115,000	0
- Cost		825,294
Less accumulated depreciation	<u>0</u>	<u>(80,893)</u>
	665,500	744,401
Infrastructure - Other		
- Independent Valuation 2015 - Level 3	870,000	0
- Cost		209,675
Less accumulated depreciation	<u>0</u>	<u>(476)</u>
	870,000	209,199
	<u>121,845,960</u>	<u>49,972,370</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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	Revaluation Decrements	Depreciation (Expense)	Transfers	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - Roads	47,768,340	1325974	0	46,822,341	0	(1,268,368)	0	94,648,287
Infrastructure - Bridges	1,165,543	76,000	0	23,540,288	0	(16,831)	0	24,765,000
Infrastructure - Footpaths	84,887	84,628	0	727,658	0	0	0	897,173
Infrastructure - Parks & Reserves	744,401	151,677	0	0	(233,250)	(28,203)	30,875	665,500
Infrastructure - Other	209,199	443,504	0	130,015	0	(19,824)	107,106	870,000
Total infrastructure	<u>49,972,370</u>	<u>2,081,783</u>	<u>0</u>	<u>71,220,302</u>	<u>(233,250)</u>	<u>(1,333,226)</u>	<u>137,981</u>	<u>121,845,960</u>

The revaluation of infrastructure assets resulted in a net increase on revaluation of \$70,987,052 in the net value of infrastructure.

\$71,220,302 of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12) and was recognised as Changes on Revaluation of non-current assets in the Statement of Comprehensive Income whilst \$233,250 was debited to the profit or loss section of the Statement of Comprehensive Income and recognised as "Loss on Revaluation of Fixed assets" as these decrements were attributable to individual classes of assets for which a previous revaluation surplus did not exist.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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 - Bridges	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer	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	Management valuation	June 2015	Construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - Parks & Reserves	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & 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 registered 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
FOR THE YEAR ENDED 30TH JUNE 2015

	2015	2014
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry creditors	269,635	695,804
Accrued interest on debentures	14,643	14,481
Accrued salaries and wages	0	116,026
ATO liabilities	82,918	0
Accrued Revenue	0	36,000
GST Payable	28,254	66,266
	<u>395,450</u>	<u>928,577</u>
9. LONG-TERM BORROWINGS		
Current		
Secured by floating charge		
Debentures	255,305	206,666
	<u>255,305</u>	<u>206,666</u>
Non-current		
Secured by floating charge		
Debentures	2,557,425	2,639,400
	<u>2,557,425</u>	<u>2,639,400</u>

The Shire did not have any long term borrowings at the reporting date.

10. PROVISIONS

	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2014	287,240	232,647	519,887
Non-current provisions	0	107,868	107,868
	<u>287,240</u>	<u>340,515</u>	<u>627,755</u>
Additional provision/ amount used	(30,660)	29,889	(771)
Balance at 30 June 2015	<u>256,580</u>	<u>370,404</u>	<u>626,984</u>
Comprises			
Current	256,580	289,319	545,899
Non-current	0	81,085	81,085
	<u>256,580</u>	<u>370,404</u>	<u>626,984</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11. RESERVES - CASH BACKED			
(a) Employee Entitlement Reserve			
Opening balance	265,961	265,961	258,686
Amount set aside / transfer to reserve	48,442	50,000	7,275
Amount used / transfer from reserve	<u>(30,000)</u>	<u>(30,000)</u>	<u>0</u>
	<u>284,403</u>	<u>285,961</u>	<u>265,961</u>
(b) ANZAC 100th Anniversary Reserve			
Opening balance	62,585	62,585	41,421
Amount set aside / transfer to reserve	1,987	1,000	21,164
Amount used / transfer from reserve	<u>(10,000)</u>	<u>0</u>	<u>0</u>
	<u>54,572</u>	<u>63,585</u>	<u>62,585</u>
(c) Asset Development Reserve			
Opening balance	280,683	280,683	273,005
Amount set aside / transfer to reserve	8,909	5,000	7,678
Amount used / transfer from reserve	<u>0</u>	<u>(125,000)</u>	<u>0</u>
	<u>289,592</u>	<u>160,683</u>	<u>280,683</u>
(d) Bush Fire Mitigation			
Opening balance	0	0	0
Amount set aside / transfer to reserve	40,976	40,000	0
Amount used / transfer from reserve	<u>(30,000)</u>	<u>0</u>	<u>0</u>
	<u>10,976</u>	<u>40,000</u>	<u>0</u>
(e) CCTV Monitoring & Maintenance			
Opening balance	0	0	0
Amount set aside / transfer to reserve	5,267	5,000	0
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,267</u>	<u>5,000</u>	<u>0</u>
(f) Dual Use Footpath Reserve			
Opening balance	0	0	6,552
Amount set aside / transfer to reserve	0	0	122
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>(6,674)</u>
	<u>0</u>	<u>0</u>	<u>0</u>
(g) Emergency Management Reserve			
Opening balance	31,894	31,894	20,538
Amount set aside / transfer to reserve	6,171	5,500	11,356
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>38,065</u>	<u>37,394</u>	<u>31,894</u>
(h) Footbridge Reserve			
Opening balance	5,000	5,000	0
Amount set aside / transfer to reserve	5,317	5,500	5,000
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,317</u>	<u>10,500</u>	<u>5,000</u>
(i) Information Technology Reserve			
Opening balance	5,000	5,000	0
Amount set aside / transfer to reserve	5,317	5,500	5,000
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>10,317</u>	<u>10,500</u>	<u>5,000</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11 RESERVES - CASH BACKED (CONTINUED)			
(j) Gravel			
Opening balance	0	0	30,351
Amount set aside / transfer to reserve	0	0	560
Amount used / transfer from reserve	0	0	(30,911)
	<u>0</u>	<u>0</u>	<u>0</u>
(k) Local Planning Scheme No 4			
Opening balance	15,836	15,836	15,403
Amount set aside / transfer to reserve	503	500	433
Amount used / transfer from reserve	0	(16,336)	0
	<u>16,339</u>	<u>0</u>	<u>15,836</u>
(l) MRWA Bridge Reserve			
Opening balance	0	0	23,439
Amount set aside / transfer to reserve	0	0	432
Amount used / transfer from reserve	0	0	(23,871)
	<u>0</u>	<u>0</u>	<u>0</u>
(m) Old Depot Remediation Reserve			
Opening balance	0	0	30,807
Amount set aside / transfer to reserve	0	0	568
Amount used / transfer from reserve	0	0	(31,375)
	<u>0</u>	<u>0</u>	<u>0</u>
(n) Plant Replacement Reserve			
Opening balance	125,643	125,643	170,766
Amount set aside / transfer to reserve	55,575	55,000	154,877
Amount used / transfer from reserve	0	0	(200,000)
	<u>181,218</u>	<u>180,643</u>	<u>125,643</u>
(o) Rates Review Reserve			
Opening balance	52,789	52,789	51,345
Amount set aside / transfer to reserve	1,676	1,000	1,444
Amount used / transfer from reserve	0	(53,789)	0
	<u>54,465</u>	<u>0</u>	<u>52,789</u>
(p) Recreation Centre Reserve			
Opening balance	0	0	774,787
Amount set aside / transfer to reserve	0	0	0
Amount used / transfer from reserve	0	0	(774,787)
	<u>0</u>	<u>0</u>	<u>0</u>
(q) Recreation Development Reserve			
Opening balance	1,051,034	1,051,034	247,496
Amount set aside / transfer to reserve	281,410	375,000	803,538
Amount used / transfer from reserve	(85,000)	(100,000)	0
	<u>1,247,444</u>	<u>1,326,034</u>	<u>1,051,034</u>
(r) Refuse Reserve			
Opening balance	101,048	101,048	98,284
Amount set aside / transfer to reserve	2,256	2,000	2,764
Amount used / transfer from reserve	(30,000)	(30,000)	0
	<u>73,304</u>	<u>73,048</u>	<u>101,048</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

	2015 \$	2015 Budget \$	2014 \$
11 RESERVES - CASH BACKED (CONTINUED)			
(s) Road Contribution Reserve			
Opening balance	415,915	415,915	816,706
Amount set aside / transfer to reserve	26,201	25,000	18,209
Amount used / transfer from reserve	<u>(35,000)</u>	<u>(70,000)</u>	<u>(419,000)</u>
	<u>407,116</u>	<u>370,915</u>	<u>415,915</u>
(t) Swimming Pool Reserve			
Opening balance	97,140	97,140	94,483
Amount set aside / transfer to reserve	3,083	2,000	2,657
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>100,223</u>	<u>99,140</u>	<u>97,140</u>
(u) Strategic Access & Egress			
Opening balance	0	0	0
Amount set aside / transfer to reserve	166,029	5,000	0
Amount used / transfer from reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>166,029</u>	<u>5,000</u>	<u>0</u>
TOTAL RESERVES	<u>2,949,647</u>	<u>2,668,403</u>	<u>2,510,528</u>
Total Opening balance	2,510,528	2,510,528	2,954,069
Total Amount set aside / transfer to reserve	659,119	583,000	1,043,077
Total Amount used / transfer from reserve	<u>(220,000)</u>	<u>(425,125)</u>	<u>(1,486,618)</u>
TOTAL RESERVES	<u>2,949,647</u>	<u>2,668,403</u>	<u>2,510,528</u>

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 2015

11. RESERVES - CASH BACKED (CONTINUED)

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

- (a)** Employee Entitlement Reserve
Funds set aside to provide for payment of employee liabilities
- (b)** ANZAC 100th Anniversary Reserve
Funds set aside for the celebration and commemoration of the 100th ANZAC Anniversary.
- (c)** Asset Development Reserve
Funds obtained from the sale of Council owned land and buildings set aside for the future purchase of assets.
- (d)** Bush Fire Mitigation
Funds set aside for the implementation and maintenance of bush fire mitigation across Shire reserves.
- (e)** CCTV Monitoring & Maintenance
Funds set aside for the upgrade and maintenance of CCTV Monitoring systems.
- (g)** Emergency Management Reserve
Funds set aside to assist in emergency recovery
- (h)** Footbridge Reserve
Funds set aside for the maintenance of the footbridge between Newcastle Park and the school.
- (i)** Information Technology Reserve
Funds set aside for the maintenance and replacement of computer hardware.
- (j)** Gravel
Now closed
- (k)** Local Planning Scheme No 4
Funds set aside to advertise the Local Planning Scheme No 4.
- (l)** MRWA Bridge Reserve
Now closed
- (m)** Old Depot Remediation Reserve
Now closed
- (n)** Plant Replacement Reserve
Funds set aside for the ongoing upgrade and replacement of Council's plant.
- (o)** Rates Review Reserve
Funds set aside to conduct a rates review and obtain current property values when review is complete.
- (p)** Recreation Centre Reserve
Funds set aside for the development of a multi-purpose recreation facility
- (q)** Refuse Reserve
Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station.

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

11 RESERVES - CASH BACKED - Continued

(s) Road Contribution Reserve

Funds set aside from contributions towards ongoing road works.

(t) Swimming Pool Reserve

Funds collected by way of a voluntary levy 1996-1997 for a swimming pool

(u) Strategic Access & Egress

Funds set aside for the implementation and maintenance of strategic access and egress tracks.

The leave and plant reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

12. REVALUATION SURPLUS	2015	2014
	\$	\$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land		
Opening balance	11,569,774	0
Revaluation increment	0	11,569,774
Revaluation decrement	0	0
	<u>11,569,774</u>	<u>11,569,774</u>
(b) Buildings		
Opening balance	8,248,629	0
Revaluation increment	0	8,248,629
Revaluation decrement	0	0
	<u>8,248,629</u>	<u>8,248,629</u>
(c) Plant & Equipment		
Opening balance	862,308	862,308
Revaluation increment	0	0
Revaluation decrement	0	0
	<u>862,308</u>	<u>862,308</u>
(d) Furniture & Equipment		
Opening balance	0	0
Revaluation increment	627,331	0
Revaluation decrement	0	0
	<u>627,331</u>	<u>0</u>
(e) Infrastructure - Roads		
Opening balance	0	0
Revaluation increment	46,822,341	0
Revaluation decrement	0	0
	<u>46,822,341</u>	<u>0</u>
(f) Infrastructure - Bridges		
Opening balance	0	0
Revaluation increment	23,540,288	0
Revaluation decrement	0	0
	<u>23,540,288</u>	<u>0</u>
(g) Infrastructure - Footpaths		
Opening balance	0	0
Revaluation increment	727,658	0
Revaluation decrement	0	0
	<u>727,658</u>	<u>0</u>
(h) Infrastructure - Other		
Opening balance	0	0
Revaluation increment	130,015	0
Revaluation decrement	0	0
	<u>130,015</u>	<u>0</u>
TOTAL ASSET REVALUATION SURPLUS	<u><u>92,528,344</u></u>	<u><u>20,680,711</u></u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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:

	2015 \$	2015 Budget \$	2014 \$
Cash and cash equivalents	<u>5,102,994</u>	<u>2,694,454</u>	<u>3,996,342</u>

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

Net result	2,408,823	4,753,170	1,082,570
Non-cash flows in Net result:			
Depreciation	2,416,189	2,111,000	2,137,875
(Profit)/Loss on sale of asset	3,426	53,015	53,675
Loss on revaluation of fixed assets	233,250	0	0
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(142,886)	(40,216)	(215,172)
(Increase)/Decrease in inventories	5,150	40,000	63,830
Increase/(Decrease) in payables	(533,127)	(250,000)	318,374
Increase/(Decrease) in provisions	(771)	0	103,464
Grants contributions for the development of assets	<u>(2,073,484)</u>	<u>(4,595,128)</u>	<u>(2,062,242)</u>
Net cash from operating activities	<u>2,316,570</u>	<u>2,071,841</u>	<u>1,482,374</u>

	2015 \$	2014 \$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	400,000	400,000
Bank overdraft at balance date	0	0
Credit card limit	20,000	20,000
Credit card balance at balance date	<u>(4,304)</u>	<u>(3,761)</u>
Total amount of credit unused	<u>415,696</u>	<u>416,239</u>
Loan facilities		
Loan facilities - current	255,305	206,666
Loan facilities - non-current	<u>2,557,425</u>	<u>2,639,400</u>
Total facilities in use at balance date	<u>2,812,730</u>	<u>2,846,066</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 2015

14. CONTINGENT LIABILITIES

The Shire of Toodyay has no contingent assets or liabilities as at 30 June 2015

15. CAPITAL AND LEASING COMMITMENTS	2015	2014
	\$	\$
(a) Operating Lease Commitments		
Non-cancellable operating leases contracted for but		
Payable:		
- not later than one year	5,740	0
- later than one year but not later than five years	11,480	0
	<u>17,220</u>	<u>0</u>
(b) Capital Expenditure Commitments		
Contracted for:		
- plant & equipment purchases	102,924	0
Payable:		
- not later than one year	102,924	0

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2015	2014
	\$	\$
Governance	12,319,693	12,000,553
General purpose funding	879,836	610,777
Law, order, public safety	3,393,617	3,059,962
Health	1,044,586	1,086,931
Housing	2,409,226	2,003,801
Community amenities	391,668	447,388
Recreation and culture	10,133,166	11,305,716
Transport	123,146,025	51,454,189
Economic services	1,813,797	1,608,077
Other property and services	2,781,684	2,684,821
Unallocated	7,701,338	6,063,199
	<u>166,014,636</u>	<u>92,325,414</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

18. FINANCIAL RATIOS	2015	2014	2013
Current ratio	1.622	1.072	1.531
Asset sustainability ratio	1.187	1.360	1.925
Debt service cover ratio	7.723	3.728	7.879
Operating surplus ratio	0.045	(0.141)	(0.026)
Own source revenue coverage ratio	0.764	0.764	0.770

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	$\frac{\text{annual operating surplus before interest and depreciation principal and interest}}{\text{principal and interest}}$
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:

- (a) Information relating to the **asset consumption ratio** and the **asset renewal funding ratio** can be found at Supplementary Ratio Information on Page 62 of this document.

2015

- (b) The Current ratio as disclosed above, was distorted by an item of significant revenue relating to the early payment of 2015/16 Financial Assistance Grants (FAGs) of \$758,871, which was received prior to year end.

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

- (d) The Own Source Revenue Coverage ratio as disclosed above, was distorted by the item of significant expense as detailed in (c) above.

2014

- (e) The Current, Debt Service Cover and Operating Surplus ratios disclosed above, were distorted by the change to the payment of FAGs during the year ended 30 June 2014 which saw the advance payment for the first quarter of the following year cease. This created a timing difference which resulted in an amount of some \$735,387 less revenue for the year.

2013

- (f) The effect of the FAGs advance payment in 2013 was negligible as it had also occurred in the previous year. In effect, four quarterly payments were received in both years so it was not considered necessary to calculate and disclose the effect of any distortion as it was not considered significant.

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:

	2015	2014	2013
Current ratio	0.790	1.601	1.531
Debt service cover ratio	6.398	5.811	7.879
Operating surplus ratio	(0.022)	(0.035)	(0.026)
Own source revenue coverage ratio	0.785	0.764	0.770

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

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:

	Balance 1 July 2014	Amounts Received	Amounts Paid	Balance 30 June 2015
	\$	\$	(\$)	\$
Aged Housing Grant Funds	0	1,828,275	0	1,828,275 *
Housing Bonds	33,525	35,453	(10,000)	58,978
BRB / BCITF	5,501	21,588	(20,625)	6,464
Other general Deposits	3,324	350	(1,950)	1,724
Quarry Rehabilitation Bonds	1,300,067	42,057	0	1,342,124
Road Retention Bonds	29,548	147,066	(146,118)	30,496
Tree Planting Deposits	648	0	0	648
Venue Hire Bonds	7,810	15,100	(14,600)	8,310
Drainage Bonds	2,750	0	(2,750)	0
Crossover Bonds	96,140	11,200	(12,600)	94,740
Kerb Deposits	8,600	3,000	(1,000)	10,600
Key Bonds	5,661	0	0	5,661
Planning Bonds	0	42,586	0	42,586
Standpipe Bonds	11,960	1,750	(1,100)	12,610
	<u>1,505,534</u>			<u>3,443,216</u>

* Aged Housing Grant Funds held on behalf of two neighbouring Shires

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

20. DISPOSALS OF ASSETS - 2014/15 FINANCIAL YEAR

The following assets were disposed of during the year.

	Net Book Value		Sale Price		Profit (Loss)	
	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Plant and Equipment						
Other Property & Services						
T6344 Gehl Skid Steer Loader	9,390	19,976	20,000	10,000	10,610	(9,976)
T6435 Kubota F2880 Mower	0	11,925	0	8,000	0	(3,925)
T6361 John Deere 2305 Tractor	5,635	12,140	4,000	6,000	(1,635)	(6,140)
1CYL243 Kubota Tractor	0	16,192	0	11,500	0	(4,692)
Mitsub. Triton GL Utility (Grader)	7,000	7,008	5,000	7,000	(2,000)	(8)
T0024 Mits. Triton Utility (Grader)	8,466	7,008	7,000	9,000	(1,466)	1,992
T0023 Mitsubishi Triton (Constr)	16,938	14,778	16,500	14,000	(438)	(778)
Toyota Hilux 4x4 Dual Cab (WS)	23,551	19,783	20,000	22,500	(3,551)	2,717
T020 Nissan Navara Dual Cab (MWS)	20,395	19,034	21,510	21,500	1,115	2,466
T00 Subaru Forester XT (MCD)	17,925	28,891	20,909	23,500	2,984	(5,391)
Holden Commodore SV6 Ute (MFA)	15,741	24,700	17,000	16,000	1,259	(8,700)
T0000 Holden Commodore SV6	13,563	19,674	15,000	18,000	1,437	(1,674)
T6177 Nissan Navara Dual Cab (MPD)	18,810	15,969	20,455	20,000	1,645	4,031
T0002 Toyota Hilux Cab Chassis (R2)	0	17,465	0	16,000	0	(1,465)
1DVH931 Toyota Hilux CESM		16,472		20,000	0	3,528
Land - Telegraph Road	0	125,000	0	100,000	0	(25,000)
PA System	500	0	0	0	(500)	0
Audio Recording Unit	13,311	0	50	0	(13,261)	0
Box top trailer	0	0	120	0	120	0
Single axle trailer	0	0	255	0	255	0
BF004 Isuzu 3.4 Fire Truck	13,553	0	13,553	0	0	0
	184,778	376,015	181,352	323,000	(3,426)	(53,015)

Profit	18,923	14,734
Loss	(22,349)	(67,749)
	<u>(3,426)</u>	<u>(53,015)</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2014 \$	New Loans \$	Principal Repayments		Principal 30 June 2015		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Recreation and culture								
Loan 65 - Community Centre	74,985		8,654	8,654	66,331	66,331	5,039	5,042
Loan 67 - Library Upgrade	383,663		28,153	28,153	355,510	355,510	25,166	25,163
Loan 69 - Library Upgrade	181,415		25,852	25,775	155,563	155,640	10,878	11,115
Loan 72 - Land - Rec Precinct	968,122		33,312	33,312	934,810	934,810	43,205	43,301
Loan 73 - Refurbish Courts	0	95,000	8,840	8,822	86,160	86,178	2,463	1,580
Transport								
Loan 68 - Stirling Terrace	147,722		46,136	46,136	101,586	101,586	8,349	9,068
Loan 70 - Footbridge	94,562		11,341	11,341	83,221	83,221	5,178	5,184
Loan 71 - Depot Stage 2	775,882		27,575	27,574	748,307	748,308	35,202	35,239
Economic services								
Loan 64 - Visitor Centre	115,748		13,477	13,477	102,271	102,271	7,316	7,466
Other property and services								
Loan 63 - Bank Building	103,967		12,244	12,244	91,723	91,723	6,058	6,340
Loan 74 - Refurbish Bank Building		96,200	8,952	8,933	87,248	87,267	2,494	1,600
	2,846,066	191,200	224,536	224,421	2,812,730	2,812,845	151,348	151,098

All other loan repayments were financed by general purpose revenue.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used		Balance Unspent \$
	Actual \$	Budget \$						Actual \$	Budget \$	
Loan 73 -Refurbish Courts	95,000	95,000	WATC	Debenture	5	8,750	3.27%	95,000	95,000	0
Loan 74 - Refurbish Bank Building	96,200	96,200	WATC	Debenture	5	8,861	3.27%	96,200	96,200	0
	191,200	191,200				17,611		191,200	191,200	0

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2015.

(d) Overdraft

Council established an overdraft facility of \$400,000 in 2004 to assist with short term liquidity requirements
The overdraft facility remained unused throughout 2014-15

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR

(a) Rates	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 \$
RATE TYPE											
Differential general rate / general rate											
Gross rental value valuations											
GRV Residential	0.1146	372	5,101,428	584,578	13,574	0	598,152	584,578	0	0	584,578
GRV Commercial	0.1366	28	1,122,642	153,326	0	0	153,326	153,326	0	0	153,326
GRV Industrial	0.1252	10	193,636	24,235	0	0	24,235	24,235	0	0	24,235
GRV Rural	0.1146	1	15,080	1,728	0	0	1,728	1,728	0	0	1,728
Unimproved value valuations											
UV General	0.0082	1,370	262,909,000	2,150,859	0	0	2,150,859	2,150,859	0	0	2,150,859
UV Morangup	0.0082	360	68,465,000	560,112	0	0	560,112	560,112	0	0	560,112
UV Rural	0.0082	227	152,586,000	1,248,306	0	0	1,248,306	1,248,306	0	0	1,248,306
Sub-Totals		2,368	490,392,786	4,723,144	13,574	0	4,736,718	4,723,144	0	0	4,723,144
Minimum payment	Minimum \$										
Gross rental value valuations											
GRV Residential	1,150	126	667,836	144,900	0	0	144,900	144,900	0	0	144,900
GRV Commercial	1,150	6	31,605	6,900	0	0	6,900	6,900	0	0	6,900
GRV Industrial	1,150	0	0	0	0	0	0	0	0	0	0
GRV Rural	1,150	1	6,864	1,150	0	0	1,150	1,150	0	0	1,150
Unimproved value valuations											
UV General	1,150	562	58,966,824	646,300	150	0	646,450	646,300	0	0	646,300
UV Morangup	1,150	3	195,200	3,450	0	0	3,450	3,450	0	0	3,450
UV Rural	1,150	0	0	0	0	0	0	0	0	0	0
Sub-Totals		698	59,868,329	802,700	150	0	802,850	802,700	0	0	802,700
Discounts/concessions (refer note 25)							5,539,568				5,525,844
Total amount raised from general rate							0				0
Ex-gratia rates							5,539,568				5,525,844
Rates in advance							892				750
Totals							13,280				(75,000)
							5,553,740				5,451,594

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

22. RATING INFORMATION - 2014/15 FINANCIAL YEAR (Continued)

(b) Information on Surplus/(Deficit) Brought Forward

	2015 (30 June 2015 Carried Forward)	2015 (1 July 2014 Brought Forward)	2014 (30 June 2014 Carried Forward)
	\$	\$	\$
Surplus/(Deficit) 1 July 14 brought forward	<u>2,433,212</u>	<u>1,133,954</u>	<u>1,133,954</u>
<u>Comprises:</u>			
Cash and cash equivalents			
Unrestricted	543,192	658,074	658,074
Restricted	4,559,802	3,338,268	3,338,268
Receivables			
Rates outstanding	666,778	404,575	404,575
Sundry debtors	142,713	287,289	287,289
GST receivable	56,501	1,841	1,841
Interest Accrued	13,844	8,548	8,548
Inventories			
Fuel and materials	32,393	34,490	34,490
Visitor Centre Stock	24,582	27,634	27,634
<u>Less:</u>			
Trade and other payables			
Sundry creditors	(269,635)	(695,804)	(695,804)
Accrued interest on debentures	(14,643)	(14,481)	(14,481)
Accrued salaries and wages	0	(116,026)	(116,026)
ATO liabilities	(82,918)	0	0
Accrued Revenue	0	(36,000)	(36,000)
GST Payable	(28,254)	0	0
Current portion of long term borrowings			
Secured by floating charge	(255,305)	(206,666)	(206,666)
Provisions			
Provision for annual leave and RDO's	(256,580)	(287,240)	(287,240)
Provision for long service leave	(289,319)	(232,647)	(232,647)
Net current assets	<u>4,843,151</u>	<u>3,171,855</u>	<u>3,171,855</u>
<u>Less:</u>			
Reserves - restricted cash	(2,949,647)	(2,510,528)	(2,510,528)
<u>Add:</u>			
Secured by floating charge	255,305	206,666	206,666
Employee Entitlement Reserve	284,403	265,961	265,961
Surplus/(deficit)	<u><u>2,433,212</u></u>	<u><u>1,133,954</u></u>	<u><u>1,133,954</u></u>

Difference

There was no difference between the surplus/(deficit) 1 July 2014 brought forward position used in the 2015 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2014 audited financial report.

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

23. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

The Shire did not impose any Specified Area Rates in 2014/15.

24. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire did not impose any service charges in 2014/15.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2014/15 FINANCIAL YEAR**

There were no discounts, concessions or write-offs allowed for in the 2014/2015 Annual Budget.

As an incentive to pay total rates in full on or before the due date, eleven 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 Emporim
- Third Prize – Cheque valued at \$250 donated by LJ Hooker Toodyay
- Fourth Prize – Paintball Voucher for up to 5 people donate by Paintball Skirmish
- Fifth Prize – Gift Voucher valued at \$200 donated by Toodyay Chemmart Pharmacy
- Sixth Prize - One night accomodation for two adults valued at \$180 donated by Julimar Cottage B&B
- Seventh Prize – Overnight stay with breakfast and use of facilities valued at \$150 donated by Ipswich B&B
- Eighth & Ninth Prize – Double passes to Beethoven & Mahler donated by WA Symphony Orchestra
- Tenth Prize - \$100 worth of garden mulch, vegie mix or garden soils donated by Extracts on Avon Garden Supplies
- Eleventh Prize – \$100 Gift Voucher for goods and services donated by Grove Wesley Design Art
- Twelfth Prize – \$100 IGA Gift Voucher donated by Foxburrow B&B
- Thirteenth Prize - Voucher for two adults on Swan River Scenic Cruise valued at \$76 donated by Captain Cook Cruises
- Fourteenth & Fifteenth Prize – Twin pack of Classic White & Red Wines valued at \$60 donated by Jane Brook Estate.
- Sixteenth & Seventeenth Prize – \$50 Gift Voucher donated by Alicia Estate Winery & Restaurant
- Eighteenth Prize - \$50 Gift Voucher donated by Bottlemart Toodyay
- Nineteenth Prize – Lavender Devonshire Tea for 4 or voucher to the value of \$50 donated by Oliomio Olive and Lavender Farm
- Twentieth Prize – \$50 Gift Voucher donated by Toodyay Post Office
- Twenty First Prize - Sweets & Chocolates to the value of \$50 donated by Toodyay Lolly Shop
- Twenty Second to Twenty Seventh Prize – Four Adult passes to the 2015 Toodyay Agricultural Show valued at \$40 each donated by Toodyay Agricultural Society

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

26. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on unpaid rates	11.00%	0	57,738	27,500
Interest on instalments plan	5.50%	0	22,984	22,000
Charges on instalment plan	N/A	7.50	17,580	22,000
			<u>98,302</u>	<u>71,500</u>

27. FEES & CHARGES

	2015 \$	2014 \$
Governance	4,171	29,854
General purpose funding	30,373	47,974
Law, order, public safety	64,962	70,029
Health	52,102	63,131
Housing	11,180	3,850
Community amenities	670,949	649,040
Recreation and culture	62,025	58,810
Transport	0	55,522
Economic services	242,200	280,469
Other property and services	36,940	70,578
	<u>1,174,902</u>	<u>1,329,257</u>

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

28. GRANT REVENUE

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

	2015 \$	2014 \$
By Nature or Type:		
Operating grants, subsidies and contributions	2,613,752	1,165,916
Non-operating grants, subsidies and contributions	2,073,484	2,062,242
	<u>4,687,236</u>	<u>3,228,158</u>
By Program:		
Governance	0	24,963
General purpose funding	2,285,287	1,274,494
Law, order, public safety	712,032	219,430
Housing	914,137	0
Community amenities	0	3,155
Recreation and culture	63,565	106,996
Transport	712,215	1,585,342
Economic services	0	13,778
	<u>4,687,236</u>	<u>3,228,158</u>

SHIRE OF TOODYAY
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	2015 \$	2015 Budget \$	2014 \$
29. EMPLOYEE NUMBERS			
The number of full-time equivalent employees at balance date	51		49

30. ELECTED MEMBERS REMUNERATION

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

Meeting Fees	121,751	121,952	116,724
President's allowance	19,736	19,736	16,954
Deputy President's allowance	4,934	4,934	3,592
Travelling expenses	3,437	9,000	4,786
Telecommunications allowance	15,192	14,500	13,153
	165,050	170,122	155,209

31. MAJOR LAND TRANSACTIONS

The Shire did not participate in any major land transactions during the 2014/15.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire did not participate in any trading undertakings or major trading undertakings during the 2014/15 financial year.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

33. 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	
	2015	2014	2015	2014
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	5,102,994	3,996,342	5,102,994	3,996,342
Receivables	1,064,817	921,932	1,064,817	921,932
	<u>6,167,811</u>	<u>4,918,274</u>	<u>6,167,811</u>	<u>4,918,274</u>
Financial liabilities				
Payables	395,450	928,577	395,450	928,577
Borrowings	2,812,730	2,846,066	2,812,730	2,776,896
	<u>3,208,180</u>	<u>3,774,643</u>	<u>3,208,180</u>	<u>3,705,473</u>

Fair value is determined as follows:

- Cash and cash equivalents, receivables, payables - estimated to the carrying value which approximates net market value.
- Borrowings - 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 2015

33. 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.

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

Cash 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.

	2015	2014
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	51,030	39,963
- Statement of Comprehensive Income	51,030	39,963

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 2015**

33 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:

	2015	2014
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	97%	95%
- Overdue	3%	5%

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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33. 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:

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2015</u>					
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>
<u>2014</u>					
Payables	928,577	0	0	928,577	928,577
Borrowings	354,583	1,307,923	2,363,513	4,026,019	2,846,066
	<u>1,283,160</u>	<u>1,307,923</u>	<u>2,363,513</u>	<u>4,954,596</u>	<u>3,774,643</u>

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015**

33. 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:

	<1 year	>1<2 years	>2<3 years	>3<4 years	>4<5 years	>5 years	Total	Weighted Average Effective Interest Rate
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year ended 30 June 2015</u>								
Borrowings								
Fixed rate								
Debentures	0	109,945	0	0	0	2,702,785	2,812,730	4.76%
Weighted average Effective interest rate	0.00%	4.87%	0.00%	0.00%	0.00%	4.46%		
<u>Year ended 30 June 2014</u>								
Borrowings								
Fixed rate								
Debentures	0	0	147,722	0	0	2,698,344	2,846,066	4.92%
Weighted average Effective interest rate	0.00%	0.00%	5.01%	0.00%	0.00%	4.52%		

**SHIRE OF TOODYAY
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2015**

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

	2015	2014	2013
Asset consumption ratio	0.810	0.812	0.745
Asset renewal funding ratio (i)	0.535	0.564	N/A

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	$\frac{\text{NPV of planning capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$

(i) N/A - In keeping with amendments to Local Government (Financial Management) Regulation 50, this ratio has not been reported in the 2012/13 financial year as financial information was not available due to Asset Management plans not being completed at the time of signing off of the Financial Report