



**Annual General Meeting of
Electors**

Minutes

9 February 2015

MINUTES OF ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL ON 9 FEBRUARY 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 13 February 2015.



Stan Scott
CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 21-12-2015

Signed: David R. Dow

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

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ADDENDUM *with separate index follows Item 6.*

MINUTES OF ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL ON 9 FEBRUARY 2015

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Shire of Toodyay

ANNUAL GENERAL MEETING OF ELECTORS – 9 FEBRUARY 2015

MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr Dow, Shire President, declared the meeting open at 7.08 pm.

2. RECORDS OF ATTENDANCE

Members

Cr D Dow	Shire President
Cr B Lloyd	Deputy Shire President
Cr P Greenway	
Cr A McCann	
Cr T Chitty	
Cr B Rayner	
Cr S Craddock	
Cr R Madacsi	

Staff

Mr S Scott	Chief Executive Officer
Ms A Bell	Manager Community Development
Ms C Delmage	Manager Corporate Services
Mr G Bissett	Manager Planning & Development
Mr L Vidovich	Manager Works and Services
Mrs M Rebane	Executive Assistant

Electors / Residents

G Warburton
V Warburton
D Clarke
W Clarke
R Millar

2.1 APOLOGIES

Cr C Firms

3. CONFIRMATION OF MINUTES

3.1 Annual General Meeting of Electors held on 23 April 2014.

RECOMMENDATION/ELECTORS RESOLUTION

MOVED Cr McCann

That the Unconfirmed Minutes of the Annual General Meeting of Electors held on 23 April 2014 be confirmed.

MOTION CARRIED

3.2 Business arising from the Minutes of the Annual General Meeting of Electors held on 23 April 2014.

3.2.1 Racecourse Road Potholes fixed

Mr Clarke commented that potholes had been fixed. The Shire President asked that his comment be recorded in the minutes.

4. ANNUAL REPORT 2013/2014

The Annual Report for the 2013/2014 financial year, accepted by Council Resolution No. 361/12/14 on 16 December 2014 is presented.

RECOMMENDATION/ELECTORS RESOLUTION

MOVED Cr McCann

That the Shire of Toodyay Annual Report for the 2013/2014 financial year, accepted by Council Resolution No 361/12/14 on 16 December 2014, as presented, be received.

MOTION CARRIED

5. GENERAL BUSINESS

5.1 Questions taken on Notice at the Annual General Meeting of Electors held on 23 April 2014.

No questions were taken on notice at the Annual General Meeting of Electors held on 23 April 2014.

MINUTES OF ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL ON 9 FEBRUARY 2015

5.2 Questions for which prior notice has been provided

Nil.

5.3 Other General Business

Nil.

6. CLOSURE

The Shire President declared the meeting closed at 7.15 pm.



ADDENDUM

Attachments to Minutes of the

ANNUAL GENERAL ELECTOR'S MEETING

9 February 2015

ADDENDUM

ATTACHMENTS TO MINUTES OF THE ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL, STIRLING TERRACE, TOODYAY ON 9 FEBRUARY 2015

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CONFIRMATION OF MINUTES

Minutes of Annual General Meeting of Electors held on 23 April 2014.

Note: This attachment has its own index and page-numbering.

ANNUAL REPORT

Annual Report 2013/2014

Note: This attachment has its own index and page-numbering.



**Annual General Meeting of
Electors**

Minutes

23 April 2014

MINUTES OF ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL ON 23 APRIL 2014

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 2 May 2014.

Stan Scott
per [Signature]

Stan Scott
CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on ... *9 Feb 2015*

Signed: *David N. Dow*

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

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ADDENDUM *with separate index follows Item 6.*

Shire of Toodyay

ANNUAL GENERAL MEETING OF ELECTORS – 16 JANUARY 2013

MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr Dow, Shire President, declared the meeting open at 7.02 pm.

2. RECORDS OF ATTENDANCE

Cr D Dow	Shire President
Cr B Lloyd	Deputy Shire President
Cr P Greenway	
Cr A McCann	
Cr B Rayner	
Cr C Firns	<i>(Arrived at 7.06 pm).</i>
Cr S Craddock	
Cr R Madacsi	

Staff

Mr S Scott	Chief Executive Officer
Ms A Bell	Manager Community Development
Mr G Bissett	Manager Planning & Development
Mr L Vidovich	Manager Works and Services
Mrs M Rebane	Executive Assistant

Electors / Residents

F Panizza
C Panizza
D Clarke
W Clarke
S Hamilton

2.1 APOLOGIES

Nil

3. CONFIRMATION OF MINUTES

3.1 Annual General Meeting of Electors held on 21 March 2013.

OFFICER'S RECOMMENDATION/ELECTORS RESOLUTION

MOVED Cr Lloyd

That the Unconfirmed Minutes of the Annual General Meeting of Electors held on 21 March 2013 be confirmed.

MOTION CARRIED

3.2 Business arising from the Minutes of the Annual General Meeting of Electors held on 21 March 2013.

Nil.

4. ANNUAL REPORT 2011/2012

The Annual Report for the 2012/2013 financial year, accepted by Council Resolution No. 71/03/14 on 25 March 2014 is presented.

OFFICER'S RECOMMENDATION/ELECTORS RESOLUTION

MOVED F Panizza

That the Shire of Toodyay Annual Report for the 2012/2013 financial year, accepted by Council Resolution No 71/03/14 on 25 March 2014 containing

- (a) the Annual Financial Report for the 2012/2013 financial year; and
- (b) the Independent Auditor's Report to the Electors of the Shire of Toodyay;

as presented, be received.

MOTION CARRIED

Cr Firms entered the Memorial Hall at 7.06 pm.

5. GENERAL BUSINESS

5.1 Questions taken on Notice at the Annual General Meeting of Electors held on 21 March 2013.

No questions were taken on notice at the Annual General Meeting of Electors held on 21 March 2013.

5.2 Questions at the Annual General Meeting of Electors held on 23 April 2014.

S Hamilton

Question One

Did the Shire give notice in regard to the Annual General Meeting of Electors in the Toodyay Herald?

The Chief Executive Officer responded as follows:

There was an administrative error at the Toodyay Herald whereby our Administration had forwarded the advert and booked space for the advert to appear however for whatever reason the advert was not put into the March edition of the Herald. Due to the administrative error by the newspaper the Admin were forced to reschedule the AGM of Electors to tonight. The public was given 14 days' notice that the meeting would be held. We advertised it in the Avon Valley Gazette and put a notice on the Council noticeboards in town and in the Toodyay Library.

W Clarke

Question One

What is the progress of the Environmental Strategy and when is it going out for public comment?

The Shire President responded as follows:

Council decided to appoint a Consultant to assist in the development of the Environmental Strategy. A draft has been prepared by the staff which will be used as a resource document for the strategy.

A Consultant has not been identified or appointed at this stage. The Shire intends to follow a fairly extensive public consultation process. Invitations will be sent to stakeholders (including local environmental groups) so that their contribution may be considered in relation to the review of the Draft Environmental Strategy.

F Panizza

Question One

When will the Environmental Strategy be embraced by Council?

MINUTES OF ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL ON 23 APRIL 2014

The Shire President responded as follows:

The motion from last night's Council Meeting has been mentioned. We have Councillors who are very passionate about and switched on to environmental issues. They felt the process needed to be more rigorous than what was recommended to them by the Administration. Council treats the environment very seriously and believe that once there is community engagement the draft will become more comprehensive.

W Clarke

Question Two

Racecourse Road seems to be becoming a "pothole road". Is there any future plan for resurfacing or attending to that because certain sections of the road form part of the Targa West Track and residents are currently driving around the potholes in order to avoid them.

The Shire President requested that the Manager of Works and Services respond. The Manager Work and Services responded as follows:

I am currently compiling a list of roads to be considered by Council next year for the 2014/2015 budget. There are a couple of sections failing especially coming down Racecourse Road near the caravan park. These are in the budget to be repaired. The whole road may not be repaired in the short-term however sections of the road will be repaired so long as Council endorses the recommended program. A bus trip will occur in four weeks' time to enable Councillors to see the roads that are included in the recommended program.

W Clarke

Question Three

To the right of the bend from the Racecourse turnoff on Racecourse Road there may be an accident due to residents swerving on the road to avoid potholes. What urgency will you place on these being repaired?

The Manager Work and Services responded as follows:

Potholes can be fixed. I will assess them tomorrow and if they are urgent then I will arrange for the repair of them straight away.

The Shire President responded as follows:

The Works Advisory Committee is to meet soon. We will remind the Manager of Works and Services that this needs to be attended to.

MINUTES OF ANNUAL GENERAL MEETING OF ELECTORS
HELD IN THE MEMORIAL HALL ON 23 APRIL 2014

6. CLOSURE

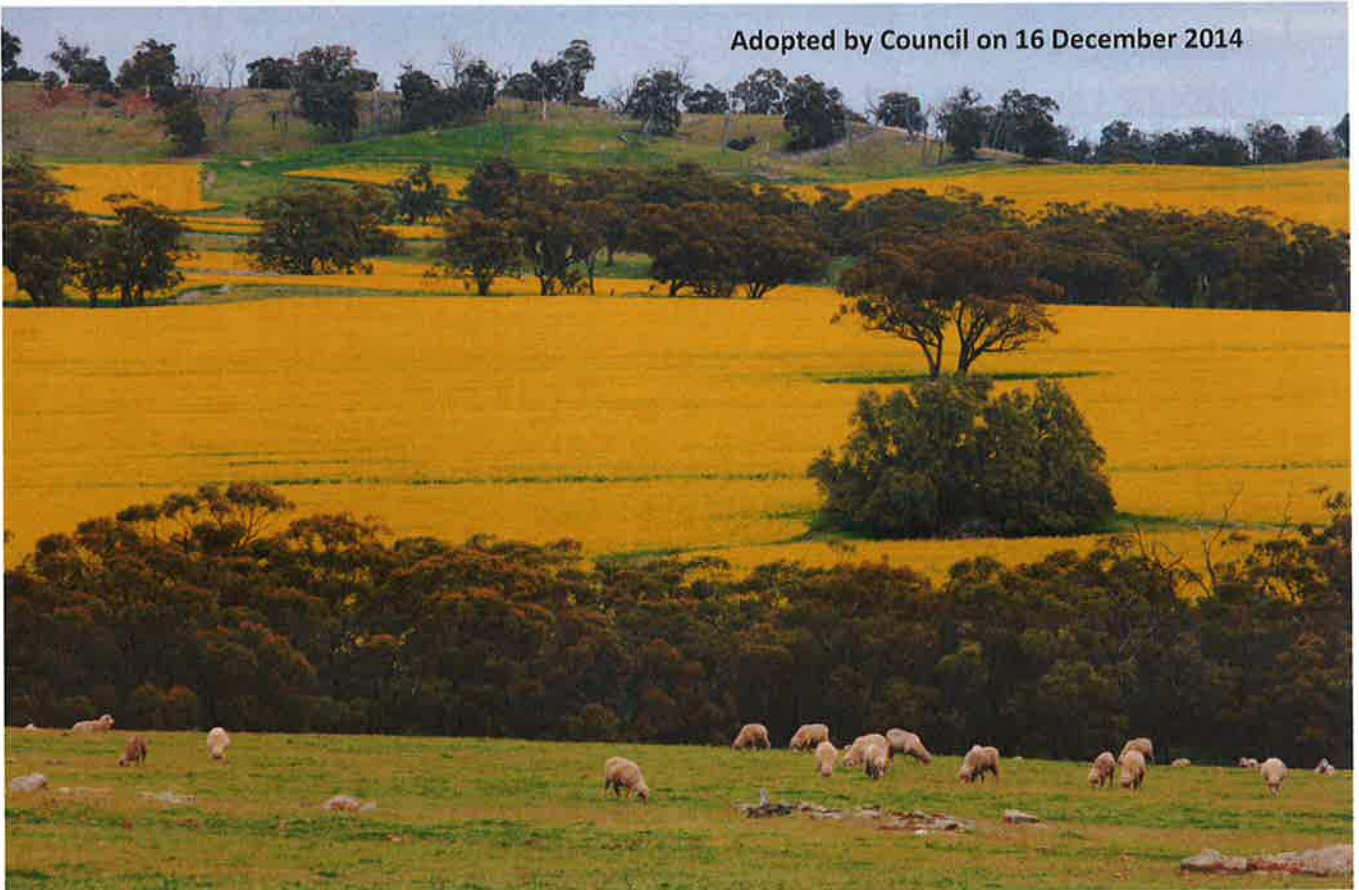
The Shire President declared the meeting closed at 7.20 pm.

ANNUAL REPORT



2013 - 2014

Adopted by Council on 16 December 2014



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Shire President Foreword

Even though I have only been Shire President since October 2013, I have been an elected member since May 2012 thus I was involved in the deliberations and adoption of the 2013 budget. The budget underpins the operations of the Shire and is therefore an integral part of this annual report. I thank former Shire President, Kevin Hogg and former Deputy President John Prater for their leadership throughout the budget process. Both of these councillors retired at the end of their respective terms in October 2013. I thank them both for their service to the community.

The development of the Strategic Community Plan in 2012/13 has guided much of the activity for the period covered by this report. The plan identified that Council would need to invest heavily for the community to have access to the high standard of sport and recreation facilities enjoyed by most of the Wheatbelt. This included finalising the purchase of land for a new recreation precinct adjacent to the school, and engagement with the community to develop a Master Plan with strong community support. I am pleased to say that the community was very engaged in that planning process and turned out in numbers for the presentation of the plan and were very supportive of the final concept plan.



Cr David Dow
Shire President

The Strategic Community Plan also identified the need for an Environmental Plan and an Economic Development Plan to guide Council's thinking and actions over the next few years. The Environment Plan was developed through an iterative process with a first draft developed by staff, followed by a planning day hosted by a well-qualified consultant and further workshopping by council. The resulting plan will be advertised for final adoption shortly.

The Economic Development Plan prepared by RPS Consulting builds on the Avon Sub Regional Economic Strategy 2012, and compliments the aims of the Wheatbelt Regional Investment Blueprint. Controversy surrounding the possible impacts of a proposed bauxite mine within the Shire has resulted in community input that has prompted council to amend the draft plan prior to adoption.

I would like to thank the Shire CEO Mr Stan Scott and his leadership team. The leadership team has been in place now for two years and have been working very well together and providing strong support for the CEO and Council.

The last remaining work on the new Shire Depot was completed in this financial year. It now looks and operates like a modern facility and should meet the Shire's needs for the next 20 years and should assist with achieving more efficient and cost effective work practices and enable the Shire to fulfil its OHS obligations.

Shire President Foreword

The Shire continues to make a substantial investment in its roads with over \$2.5 million in expenditure. The Shire has also committed to a substantial investment in the development of fire access and egress tracks to make rural residential subdivisions safer.

I would like to thank Cr. Bethan Lloyd, Deputy Shire President, for her support and guidance that has assisted me to fulfil my role as Shire President. I also thank all elected members for their patience and tolerance as I continue to navigate the framework that governs Council meetings. I must thank Council members for the work they do. The commitment of time by elected members is substantial, particularly the time involved in reading and researching the substantial volume of material they are required to consider along with the time they spend engaging with the community.

This year has also been a transition year for some significant Council volunteers. In particular, Mr Frank Panizza advised that he would be stepping down from the role of Chairman of the Audit Committee, a role he has held since retiring from Council in October 2009. Mr Panizza's eye for detail, his experience in the accounting profession and his understanding of Council processes has proved invaluable in this role. His involvement has also provided continuity in the Audit Committee during a time of change.

The other significant retirement announced this year is that of Murray McBride. Murray has held the position of Chief Bush Fire Control Officer (CBFCO) for the last 10 years. The CBFCO is the highest ranked volunteer firefighter in the Shire. With 6 brigades, almost 300 volunteers and significant fire risk, this is a very demanding and responsible position. I would like to thank Murray for his contribution. He has left some very big shoes to fill.

On the subject of volunteers, thanks go to all community members involved on Councils committees. These include the Audit Committee; Bush Fire Advisory Committee; Local Emergency Management Committee; Local Recovery Committee; Museum Advisory Committee; and Community Depot Management Advisory Committee. I extend the Council's and the Community's thanks to the very many volunteers who work in the district delivering better services and facilities for us all to enjoy. Well done! You make Toodyay a more attractive place to visit and a better place to live.

In closing, I am confident that all Councillors join me in extending thanks to the Shire's dedicated workforce for delivering the much needed services in and for our district. The efforts and actions of all staff members have contributed to the overall successful implementation of Councils strategies and aims. This task is becoming increasingly challenging with State and Federal Governments continually enlarging the regulatory minefield without adequate compensatory funding.



Council

ELECTED MEMBERS



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Shire President

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Chief Executive Officer's Report

I would like to thank my staff for their contribution to another good performance by the Shire of Toodyay as a Local Government. I would also like to thank the Toodyay community which continues to be positive and inclusive making Toodyay a great place to live.

While last year we produced our major community planning document, in 2013/14 we had the opportunity to commence the development of the important documents to underpin the high level strategy. This included work developing an Environmental Strategy and an Economic Development Plan. The final adoption of these plans will occur shortly.

2013/14 also saw the finalisation of the acquisition of a significant parcel of land adjacent to the Toodyay District High School.



Mr Stan Scott
Chief Executive Officer

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. Sport and recreation is not just about big projects. Through our involvement with the Kidsport program 63 local children were assisted with sport participation. We have continued to assist local clubs gain access to grants and funding.

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:

- Improvements to Julimar Road, including white lining for 33 kms;
- Asphalt to telegraph Road, and Lukin Street;
- Major improvements to Dumbarton Road, Dewars Pool Road and Lover's Lane;
- Gravel re-sheeting on Mount Road and Beaufort Street; and
- Dual use pathway on Drummond Street.

Parks and Gardens staff continue to maintain and develop green spaces around the townsite, and the attractive appearance of the town contributed to our recognition at the Wheatbelt Tidy Towns awards.

The number and value of planning applications was similar to the previous year. Scheme amendment's 4 and 5 (Omnibus Scheme Amendments) were approved during the year, as was rezoning of part of the Toodyay townsite to allow higher

Chief Executive Officer's Report

housing density. While building applications were similar in number, the value of building work was considerably higher as a result of higher value buildings rather than just cost increases.

The Shire offers a 7 day per week ranger service. The rangers deal with issues such as animal control, parking and fire management. They make a significant effort each year to ensure that fire breaks are installed and maintained. Rangers make a significant contribution to the effective delivery of events and celebrations throughout the year. This year saw the introduction of the new Cat Act, and Rangers organised educational and 'snip and chip' events for cat owners. Work commenced on the regional Cat Management Facility based in Toodyay.

I continue to be impressed with the high level of volunteer work in Toodyay, and the very strong commitment of volunteers involved in the 5 Volunteer Bush Fire Brigades and the Fire and Rescue Brigade. The same dedication and passion is evident in the St John's Ambulance. A quick flick through the Toodyay Herald gives a very strong sense of the scale of community engagement in Toodyay.



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

Toodyay library continues to be one of the best country libraries in WA. This year activities have included the Avon Valley Writers Festival, targeted activities for every age group, author visits, ABC Open and Wikimedia presentations. The vibrant and energetic team are always delivering something at the library, and they even have books!

There has been a very strong emphasis on greater community involvement in museums, and this year we have seen an increase in volunteers, a furniture restorer in residence which also involved our wood turners and spinners; museum spaces as community and event spaces, and restoration and resurrection of shearing equipment.

Toodyay became the second community after Fremantle to become a Wikitown, with the launch of Toodyaypedia. Under this project volunteers enter heritage and historical information on Toodyay's buildings in Wikipedia. QR codes linking to this information is displayed on buildings, allowing anyone with a smart phone to immediately access all the information. At the Wikimedia Foundation biennial international conference in London, Toodyaypedia was voted one of the 10 coolest projects in the world.

Chief Executive Officer's Report

Toodyay continues to be a venue for many events. Each year the Moondyne Festival, Agricultural Show and Toodyay Picnic Races go from strength to strength. This year saw two new events in the Bush Poets Festival and Fibre Festival. A new MOU has been developed with Quit Targa West to continue Toodyay's involvement in this event into a second decade, and this year for the first time there was a 'hot laps' fundraiser to support the Lions Club. This year, also for the first time, we had the Gyuto Monks of Tibet spend a week in Toodyay delivering an engaging program of cultural and spiritual activities. I continue to be impressed with the work and commitment of volunteers in bringing these events to fruition, including many extra unpaid hours by Shire staff.

The Shire of Toodyay maintains a significant inventory of heritage buildings including public buildings such as the Administration Centre (old Courthouse Building), Memorial Hall, Library, Connors Mill and the Newcastle Gaol Museum. The Shire also owns a number of other heritage buildings that are used for other purposes such as the old Grandstand, Donegan's Cottage, Parker's Cottage, Connor's Cottage and O'Reilly's Cottage. Toodyay was recognised in the 2013 WA Heritage Awards in the Local Government and Interpretation categories.

The Old Court House which houses the Shire Administration has now been included on the State Heritage register. The listing includes the entire precinct which includes the archaeological remains of the original convict hiring depot in Toodyay.



The Old Court House

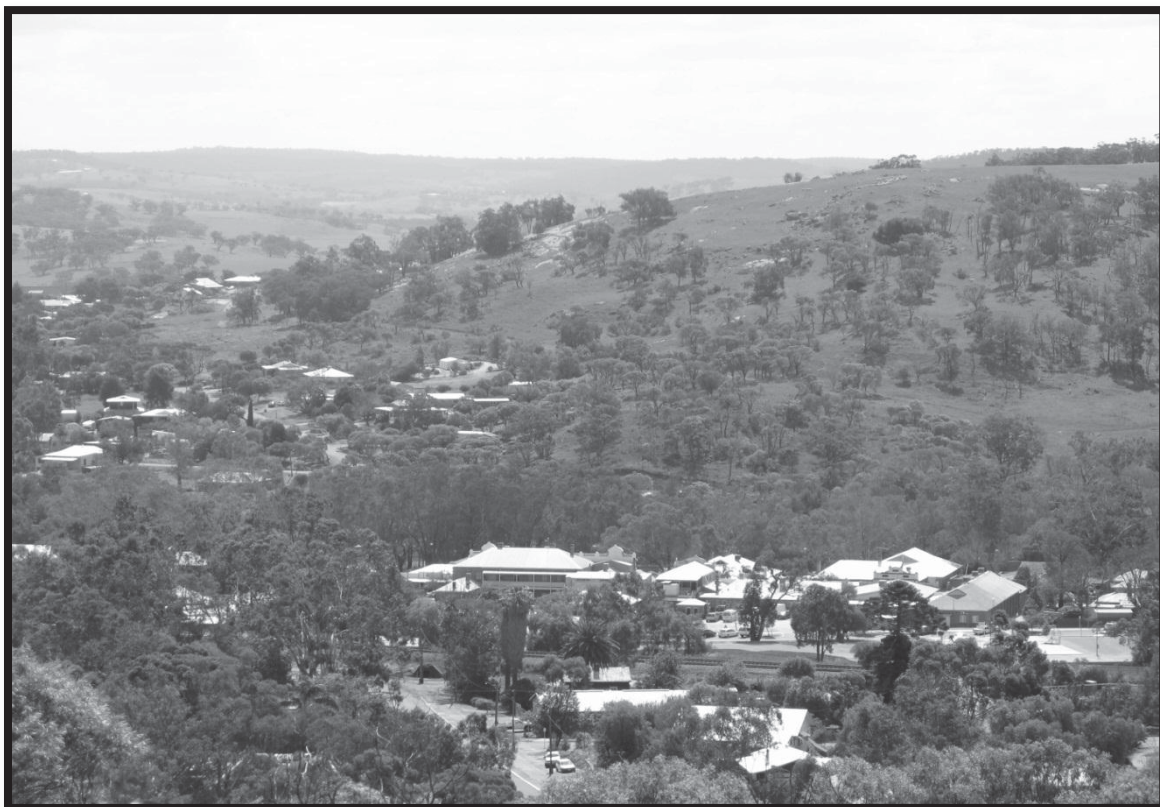
This year saw the transfer of Motor Vehicle Licensing Services to the Toodyay Post Office and the closure of the Lolly Shop franchise at the Visitor Centre. This resulted in some changes to Shire operations and some staffing adjustments. I would like to thank the administration team for their dedication and adaptability. Everyone knows more than one job, and people have reacted very positively to changes in assignments and responsibilities.

Chief Executive Officer's Report

Council has dealt with some important issues during the year including key strategies dealing with heritage, environment and economic development. Of the nine elected Members in Toodyay only 3 have more than 3 years' experience, and this year also saw the election of a new President in Cr David Dow, and a new Deputy President in Cr Bethan Lloyd. Serving on Council places significant demands on Councillors for little reward, and I wish to thank them for their work and dedication.

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 2013/14: Abraham Aguis and Ryan Stageman left the outside crew; Ros Edwards resigned as a ranger, and John Hansen worked as a temporary ranger, Mick Rogers and Rhonda Baker did temporary firebreak inspection work; we lost Anja Kristoff, Ros Bowman and Kim Angus from administrative roles and Elizabeth Andrijich filled in for us; and finally we lost Daniel Hills from Planning and Development. There was also a number of staff who spent some time working for the Shire but have since moved on. These include Grace French and Daniel Haynes. I wish them all well. During the year we welcomed Margie Eberle, Simon Holding, Rose Jones, Michelle Haynes, Carrie Skinner and Hugo De Vos to the Shire team.

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



Executive Staff

Chief Executive Officer
Mr Stan Scott



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

Manager
Community Development
Ms Audrey Bell



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

Manager
Planning and Development
Mr Graeme Bissett



- Planning and Development
- Building
- Environmental Health
- Heritage

Manager
Corporate Services
Ms Cherie Delmage



- Payroll / Rates
- Human Resources
- Records
- Finance
- Information Technology

Manager
Works and Technical Services
Mr Les Vidovich



- Parks & Gardens
- Works Construction and Maintenance
- Waste Management

Shire President and CEO

Cr David Dow
Shire President
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Community Development

July

Life is change and at the Visitor Centre change took place with the Lolly Shoppe closing. This matter was under discussion for some time and with the Franchisor making a decision to review his business operations, it was time for this change to take place.

Following the departure of Moss Wilson, advertising and interviews took place for the Museum Curator/Heritage Officers position and we welcomed - Margie Eberle to the team as our new Museum Curator.

Various discussions commenced regarding our new Shire Website with an Administration working group formed.

Our tourism connections through Pioneer Pathway and FACET, were made stronger with meetings and seminars being attended.

August

August is always a busy month with the Food Festival and Avon Descent taking place. Another super event organised by our Events Officer - Debra Andrijich along with the assistance of the working group of staff and volunteers. This event sees thousands of Visitors attending Toodyay for the day.



Community Development

Community seminars were attended in Dowerin with the focus on Aged Care. An All 4 Youth session was attended in the City of Swan. And through the Department of Sport and Recreation in Northam a seminar was attended with the focus on how to engage with FIFO and DIDO workers in our communities.

To complete the Shires Recreation Strategy a community forum was held with good numbers of sporting groups as well as interested community members attending and providing valuable feedback.

Our focus for the Community Depot project grew stronger with a more structured Community Depot Advisory Committee being formed. With this committee and the great work of our Project Officer - Grace French, the project was able to make further progress with a concept site plan, input from the Community Groups as well as the grant application for Lotterywest funding started.

An invite was extended to Lotterywest to visit Toodyay and with thanks to Kim Angus our Grants/Community Development Officer, local community groups were able to come along for the day to talk with the team from Lotterywest in our beautiful Memorial Hall.

Through our partnership with Wikipedia, various training sessions were held at the Library and CRC, for staff and interested community members to partake in learning how to write articles for our Toodyaypedia project – through Wikipedia. Many thanks to the Team at Wikipedia for their time and patience for assisting those undertaking training.

September

Integrated Planning Reports are now an important focus for all Local Governments. To keep abreast of current information on IPR a seminar was attended at the City of Melville.

Through the Toodyay Bendigo Bank, I was invited to be a part of their Youth Grant Panel. A wonderful opportunity for local youth to seek sponsorship to continue their studies with funds to assist them through to their chosen career. Amazing young people, going on to great things.

At the Visitor Centre we said our farewell's to Meg Mills a long time employee with the Shire, as she took the step towards retirement.

The State Visitor Centre Conference was attended in Armadale where discussions commenced regarding the future of Visitor Centres and where to from here. Following this we did welcome an interview from Haberlin Consultants who were engaged through WA Tourism to undertake interviews with all Visitor Centres throughout WA. Findings from this review are to be released in the near future.

Community Development

The CEO, Grants/Community Development Officer and I were invited to Cannington to meet and present to the Ballardong Working Group our plans for the river walkway. We were warmly welcomed and advised that the group would consider the proposed plans.

October

A major event for Toodyay and its Sports was the Sod turning event at the new Recreation Precinct. Exciting times ahead with this project for the community.

Other sport and recreation matters which were also looked into were the Skate Park Stage 2 and basketball courts for current user groups. Various sites and discussion took place.

A meeting with Healthways was attended to gain a better understanding as to how their new funding/grants will be undertaken in the future.

Tourism Council WA was welcomed at the Visitor Centre to hear about their information/training sessions available for those in the Tourism Sector.

An exciting time was had with a visit from Screen West WA. A film scout was sent out to Toodyay and the surrounding areas to seek sites for an upcoming Australian movie.

November

Various meetings and seminars were attended to keep informed on a variety of matters.

These included attending an LGMA – Community Development Network Meeting, a visit to both Syreds Cottage and then the York Museum. The CEO and I met with Lotterywest – Lee Grimmas, to discuss possible future grant applications. The Manager of Communications from St John of God Hospital visited Toodyay to commence communication with the Shire on the progress of the new hospital in Midland. Further information sessions will take place.

December

Although being the end of the year, it became a busy time for the Community Development Team.

The Recreation Strategy was adopted by Council. Expressions of Interest for the new Sport and Recreation Precinct Master Plan were called for and an interesting afternoon was held at the High School where students shared their ideas on what the new Precinct should include, including a shopping mall and ice skating rink. Wonderful ideas and the CEO was able to share with the students the reality of costing's and timelines for this type of project.

Community Development

Final plans for the internal fit out for the Visitor Centre were agreed on with work to commence in the New Year during the quieter time.

A wonderful Sundowner was held with all members of the Visitor Centre being invited in mid-December. A local caterer and entertainment were engaged to show what talent is out there in the Community.

With the upgrade of the Shire website complete a group of 5 staff members attended training with our neighbouring Shires.

Through WALGA all Local Governments now have a Local Eye App for Smartphones. Information regarding local governments and their surrounds are found on this app.

In keeping with tradition updates on the Community Directory were undertaken.

Australia Day preparations commenced with bringing a working group together from internal, depot and community groups.

January

With the lead into the New Year a number of staff were on holidays. Mid-January saw most arrive back and into the commencement of the Visitor Centre refurbishment.

Our new Shire of Toodyay Website went live. Updates will be undertaken as required.

Two events for the month were held being the Thank a Volunteer Day celebration in the Old Goal and Australia Day at Dudigee Park. Both great events for the community and special thanks to all staff and volunteers who were involved with these.



Community Development



Appointments were arranged to meet with Consultants who sent in Expressions of Interest for the new sport and recreation precinct.

February

The refurbishment of the Visitor Centre was complete and this now brings together most of the Community Development Team into one building.

Peter Hunt Architects were appointed as the consultants to complete the Master plan for the new Sport and Recreation Precinct.

A special heritage forum was held to discuss the way forward in Heritage matters – including the Heritage Strategy, Master Heritage Plan, and State Heritage Listing of the Administration building site and Interpretation Plan of this.

As per each year the various Local Governments involved with the Avon Descent and Family Fun Days met with EMRC, NADA, CIC to undertake a debrief of the events.

March

Designing Healthy and Active Communities seminar was attended at the City of Wanneroo, as well as Dementia Friendly Communities workshop run by The Alzheimers Association in Shenton Park.

Community Development

Through our Museum Curator the co-ordinator for the Toodyaypedia project, the new QR code plaques were placed on buildings down the main street.

Our first meeting with the Local RSL took place to discuss ideas for the 100th ANZAC Anniversary in April 2015.

April

Meetings were held with various sporting groups regarding interim courts for the different sports – Netball, Basketball and Tennis at the old tennis courts.

Further meetings were held with the School Chaplain regarding Youth, Pioneer Pathway Group regarding Tourism and the Local RSL regarding the 100th Anniversary of ANZAC Day, and with the retiring committee member of the Youth Hall – management of the hall will now be undertaken by the Shire.

On a more corporate focus a seminar on Workforce Planning was attended through LGMA, as well as Public Interest Disclosure Officer Training.

May

Aged Care Community Consultation committed to participate in a Regional Aged Care Planning process to develop and assist in the implementation of an Integrated Wheatbelt Aged Care Plan. Funded through a partnership between the Wheatbelt Development commission, the WA Country Health Service's Southern Inland Health Initiative the plan will look at all facets of Aged Care from aged friendly communities, aged persons housing, community care and residential care. Verso Consultants were appointed to carry out the work involved in preparing the reports and undertaking the Community Consultation meeting which was held here in Toodyay in May.

May was also a busy month for the Master plan for Sport and Recreation Precinct project. Meetings were held with Peter Hunt and his staff – Architects appointed for the project, Department of Sport and Recreation, Council Forum, and a Community meeting, as well as the plan being prepared to be open for Public Comments.

Along with the Chief Executive Officer and the Events Co-ordinator, meetings were undertaken with Northam Avon Descent Associations and CIC Event representatives to discuss planning and updates for the Avon Descent and our International Food Festival. The focus is to continue to make both events interlinked and improved on each year.

June

The Toodyay Court House (fmr) and former Convict Depot Archaeological Site had a focus in the media. This wonderful site was being recognised for its Heritage by the State Heritage Council WA. The process for State listing did commence some months earlier, with further approval process still to be completed prior to final listing.

Community Development

Meetings with the RSL committee commenced regarding the 100th Anniversary for Anzac Day 2015.

Liaising with current Committee and Community Groups that utilise the Youth Hall, steps were undertaken to complete the handover of the management and bookings to the Shire for this building. This process will be fully completed in the new financial year with fees adopted and new agreements in place.

In closing I would like to extend my sincere Thanks to the Community Development Team who are there to assist the Community and Visitors through the various services of the Library, Visitor Centre, Events, Sport & Recreation, Museum/Heritage, Marketing & Youth and help to make Toodyay "A Place of Plenty".

Sport and Recreation

National Youth Week Skate Boarding Clinics

National Youth Week (NYW) is the largest celebration of young people in Australia. Thousands of young people aged 12-25 from across Australia get involved in NYW each year.



An Australian, State, Territory and Local Government Initiative

The Shire of Toodyay was successful in obtaining a grant for \$1,000 to run a skate boarding workshop on Saturday 5th April 2014. In conjunction with the clinics, a poster designing competition was held to get the kids involved who might not necessarily like the idea of skate boarding.



Toodyay Public Tennis Courts

The public tennis courts adjacent to the Shire offices have been showing signs of wear and tear for some time now. The synthetic is starting to rip and pull away which is causing some safety issues for the people who use the courts.

In February 2014, a letter was received from the Toodyay Basketball Association with the request that the Shire of Toodyay investigates options for the construction of courts to allow for basketball to be played within the Shire. The letter offered the opinion of resurfacing the old tennis courts to be marked with basketball and possible netball.

Quotes for its resurfacing were obtained and the project was adopted in Council's 2014 / 2015 budget to convert the courts into 2 Basketball, 1 Netball and 2 tennis courts. This project will be completed in 2015.

Sporting Club Equipment Funding

The Department of Sport and Recreation announced its expansion of the Community Sporting Club Equipment Subsidy Scheme (CCESS).

The CCESS provides sporting clubs access to a one off \$500 subsidy to purchase shared sporting equipment accessible to all members.

This subsidy is available to clubs by the state government in recognition of the important role clubs play in our community. It is one of the many programs and initiatives which support the development of sport and recreation clubs across WA.

Subsidies for regional clubs are provided through the State Government's Royalties for Regional program. The Shire of Toodyay Sporting Clubs have been successful in

Sport and Recreation

obtain this grant over the past year. Funds have helped secure training equipment for the seniors and junior sports to ensure the clubs can teach the sport to the best of their abilities.

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.

The Shire of Toodyay has been involved in KidSport for three (3) year with great results. The KidSport snapshot for the past year in as below:

63 vouchers 62 unique kids \$8,906.98 funded over 2 years		
Total per year (% compared to previous year)		
2 in 2013		
61 in 2014		3050%
Gender		
2013	0 girls	0%
	2 boys	100%
2014	17 girls	27.9%
	44 boys	72.1%
Diversity		
Aboriginal	18	28.6%
CaLD	4	6.3%
Disability	3	4.8%
Top 10 Clubs		
Toodyay Junior Football Club	29	46%
Northam Netball Association	9	14.3%
Toodyay Hockey Club	8	12.7%
West Australian Junior Motocross Club Inc	4	6.3%
Clackline / Toodyay Karate Club Inc	4	6.3%
Hills Rangers Football Club Inc	3	4.8%
Toodyay Soccer Club	3	4.8%
Northam Basketball Association	3	4.8%
Northam and Districts Little Athletics Centre	2	3.2%
Avon Tee-Ball Association	2	3.2%
Top 10 Local Governments		
Toodyay	63	100%
Top 10 suburbs		
Toodyay	49	77.8%
Morangup	9	14.3%
Bejoording	2	3.2%
Wongamine	1	1.6%
West Toodyay	1	1.6%
Wattening	1	1.6%
Top 10 sports or activities		
Football (AFL)	32	50.8%
Netball	11	17.5%
Hockey	8	12.7%
Motorcycling	4	6.3%
Karate	4	6.3%
Basketball	4	6.3%
Football (Soccer)	3	4.8%
Tee-Ball	2	3.2%
Athletics	2	3.2%
Riding for the Disabled	1	1.6%
How they are hearing about		
Club	32	50.8%
Friend/family	22	34.9%
Local Government	6	9.5%
Print	1	1.6%
Other	1	1.6%
School	1	1.6%
Registered with a club before?		
Yes	38	60.3%
No	25	39.7%

Sport and Recreation

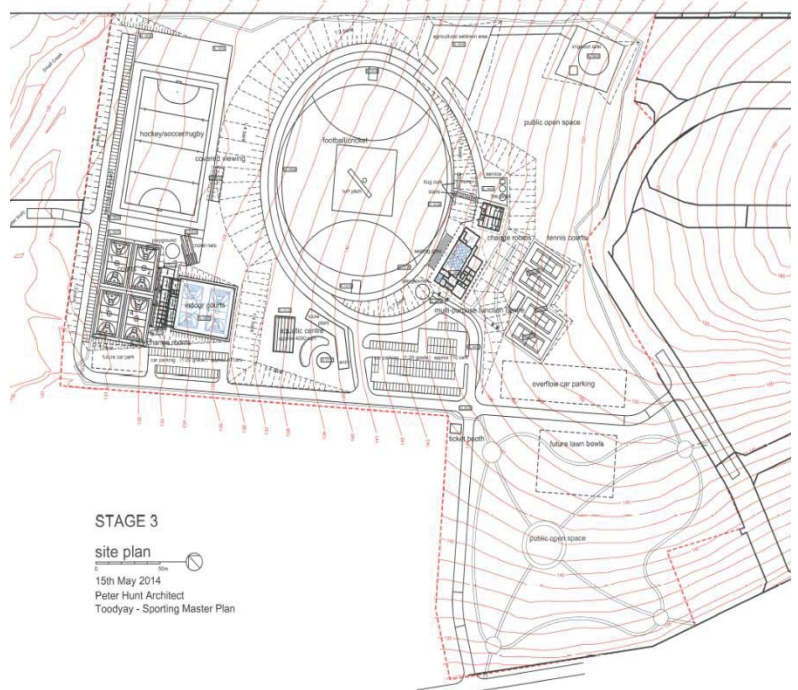
Shire of Toodyay Sport and Recreation Precinct Master Plan

The Shire of Toodyay Expression of Interest for the Toodyay Sport and Recreation Precinct closed on Tuesday 21 January 2014. 54 companies were sent the required documentation to make a submission to which 16 submissions were received.

The Shire of Toodyay followed the process of assessing all 16 applications for the master plan. The applicants were judged on their application, budget and previous experiences with the Shire of Toodyay. After conducting interviews with the seven companies on the shortlist, they were then given scores out of ten for various factors, including how they addressed the selection criteria,

The consultants were scored on the interview, their ability to address the selection criteria, the amount of extra information they were proposing to deliver and their indicated budget for the total project.

After this process, Peter Hunt Architects scored the highest with 159 out of a possible 170. Background calls were then made to their referees on previous projects which included the Shires of Cunderdin and Brookton. All calls were received with the highest regard for Peter Hunt Architects and their abilities to produce quality and well planned facilities. After their score on the selection criteria as stated below, Peter Hunt was awarded the project. The budget proposed from Peter Hunt Architects is \$63,000 to which council allocated \$100,000.



The Department of Sport and Recreation assisted the Shire of Toodyay with a grant of \$25,000 to help cover the costs of the master plan.

Over the month, several meetings were held at the Shire with Peter Hunt, Department of Sport and Recreation as well as community groups. Together, the plan has made many changes and developed into a workable, feasible plan for the community.

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 skate park requires a higher skill level than stage 1 which will encourage those riders with more experience to utilise the bowl, and leave stage 1 for the less advanced 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.

Skate Boarding Australia has expressed their interest in using the park for skill competitions for showcasing rider's talents, trainings for riders to develop their skills, and for training up coaches to help develop rider's skills within the communities.

A grant application to the Department of Sport and Recreation has been submitted and the results will be announced in March 2015. If the Shire of Toodyay is successful with this grant, we envisage that the park will be completed by November 2015.



Toodyay Public Library Services



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

The year commenced in July 2013 with procurement and information of the many on-line facilities available for our library members via the interactive Shire of Toodyay website. Members were advised how to freely utilise an abundance of fabulous electronic library database resources either at the library or within the comfort of their own home.

Databases for children

Databases for children include “Busythings”, a resource for young children with over 100 individual educational activities to help and guide creative development, problem solving, reasoning, numeracy, communication, language and literacy. To compliment “Busythings” we also advised members of the “Tumblebooks” eLibrary, a delightful means of welcoming children to the joys of reading, offering a variety of animated talking picture books. “Busythings” and “Tumblebooks” provide ideal stepping stones for a child’s introduction to books and literacy.



Databases for Adults

Databases for Adults were promoted via the library section of the Shire of Toodyay website covering a variety of subjects; from Health & Wellness, Encyclopaedia Britannica and Magazines to Novelist. Information on the growing in popularity free eBooks was in abundance with members being advised of a direct link to State Library and how to download their favourite read utilising the Library Membership Card on to their own electronic device.

Toodyay Public Library Services

Teen Techs

On 17 July, 2013 local teenagers were invited to attend the library to share some of their technical knowledge and infinite ability to decipher all electronic devices that totally baffle those of us from the older generation. Whether members wished to learn how to open an email account, download an eBook or just try to understand the many faculties of a smart phone, our Teen Techs were on hand to help. The morning proved to be a great deal of fun for both young and old. So successful was 'Teen Techs', it ran way over the two hours allocated with everyone requesting a repeat event to be held in the not too distant future.



ABC Open with Chris Lewis

On 1 August, 2013 we were thrilled when ABC Open's presenter Chris Lewis accepted our invitation to provide a free community workshop. ABC Open, is an exciting initiative providing a focal point for the region and platform to share news and activities through the ABC websites, radio and TV. ABC Open encourages regional communities to produce and publish photos, stories, videos and sound through the ABC portal. Chris provided an exciting presentation providing information on the tools available for local communities like Toodyay to share stories, pictures, hobbies and videos on the ABC website. It was a bumper turnout, and everyone attending was enthralled with the ABC Open concept. Many of whom have now utilised this facility and uploaded their own stories on the site. Chris expressed a keen interest to involve the youth of the town in an ABC Open venture called "Heywire". Heywire is a storytelling and leadership project for young people in regional Australia.



Toodyay Public Library Services

Avon Valley Writers Festival

In September 2013 the library celebrated the second annual Avon Valley Writers Festival. We were delighted that Hon Mia Davies provided an opening address for the festival on the morning of Saturday, 22 September 2013 at the Toodyay Library.

The library was full to the brim with established authors eagerly sharing their knowledge and artistry with a variety of interactive workshops on offer.

After the opening address, local author Guy Salvidge, master of crime and science fiction explored the *Three Vital Phases of Writing* and how to manipulate their usage for full effect. Guy was followed by a variety of different workshops for members to attend throughout the day.

Dr Vahri McKenzie presented a workshop on *Short Fiction Writing* by exploring writing strategies and introducing games to generate ideas and structures to build a story. Bush Poetry with poet Brian Langley encouraged us to embrace and create our own rhythmic bush poetry.

After lunch the festival continued in full flight. We were given the opportunity to choose between participating in international Journalist/Comedian Sami Shah's workshop, or that of Trish Saggars. As Pakistan's first English stand-up comedian, Sami Shah has been delivering punch lines from the front lines of the war on terror for several years. In complete comparison Trish Saggars is a writer of short stories, poetry and songs, her workshops consist of exercises utilised for turning a collection of writings into works of art.

Following afternoon tea, Author /Illustrator James Foley demonstrated how words and pictures create viewpoint and colour for mood and affect. Earlier in the day James was to be found in the children's library providing free illustration workshops for children organised by the R.D.A.



Toodyay Public Library Services

If illustrations were not of interest, members were invited to join author and Sport Scientist Kelly Sumich. Kelly provided an interactive session on how the Long Term Athletic Development Model can guide parents, coaches and fitness professionals in promoting longevity in sport.

The festival's first day concluded Saturday afternoon with an author forum held at the Toodyay Memorial Hall, followed by a festival dinner with musical entertainment provided by the Toodyay Music Group.

Festivities did not end there as the Avon Writers Festival flowed through to Sunday morning at the Northam Library with an equal variety of exciting authors and presenters presiding.

Denise M Cull – Biographical Memoirs; Jan Smith – Children's Author, Musician; Katie Stewart – Online Self-Publishing; Geoff Bebb/Michelle Denise – Ego Bucket; Katy Watson Kell – Creating Memorable Characters.



Toodyay Public Library Services

Travelling Sketchbook Exhibition –Awesome Festival Book Cubby

As spring dawned, the library blossomed with a flurry of activities; the Travelling Sketchbook Exhibition arrived. This was a State Library of Western Australia initiative encouraging younger members of the town to infuse their creative talents as a part of National Youth Week. Young people aged from 12 – 25 throughout Western Australia, including local, metro and regional areas were provided with a small sketchbook which they have filled creatively with illustrations, collage, artwork, poems, songs and words.



Books – To – Go Book Cubby

Books – To – Go Book Cubby arrived at Toodyay Junior Library just in time for the school holidays and the Toodyay Library Awesome Festival Book Cubby event. This delightful program was the brainchild of the State Library of Western Australia and specifically designed for children and families to write/draw and print a book utilising the library facilities. The finished work of art would then be placed on display in the purpose built Book Cubby for all to enjoy, and as the Book Cubby travelled around the state, it collected and displayed contributions from each community it visited.

The Awesome Festival Book Cubby proved to be a fun activity for children and parents to do together, providing the skills required to develop and turn ideas into books. This innovative program substantiated the Better Beginnings message affirming the acknowledgement that reading and writing with our children enriches minds and develops imaginations.

Toodyay Public Library Services

Better Beginning Literacy Packs

Due to the overwhelming success of the Better Beginnings Program in 2009, the State introduced Better Beginnings Stage 2, encompassing Early Literacy Packs for children aged 3yrs – 5yrs. Each library across the state was invited to join and subsequently invited local primary schools within their area's to join this wonderful free early learning program. Toodyay District School heartily accepted the invitation and came on board to take advantage of this fantastic facility. The library distributed gift packs to the school children with each gift bag containing a reading book plus games and activities to share and play. The Better Beginnings Program inspires parents to explore the joys of reading with and to children. It is recognised that listening to and talking about stories and pictures assists children's understanding of reading and helps develop the imagination feeding a thirst for knowledge.



Toodyay Library in November 2013 visited the Toodyay District High School to present in excess of 100 early learning literacy packs to the children in the bizzzy bees, kindergarten and pre-primary classes, including games and information to assist parents in promoting reading and literacy as a fun filled family activity.

Toodyay Public Library Services

Book Repurposing Workshop

“Do you have a bundle of old magazine or maybe a set of out dated encyclopaedias you are loathed to cast out?” Was the message the Toodyay Library delivered to our members prior to the most successful Book Repurposing Workshop held in December 2013. The Book Re-purposing Workshop was hosted by much acclaimed artist Julie Hein.

Julie is a member of the WA Craft Bookbinders Guild, Artsource, Mundaring Arts Centre, Bassendean Arts Council and NAVA. She had presented recent exhibitions and workshops throughout the State and is the recipient of numerous Art Awards.

Julie supplied a majority of the material required for the workshop and attendees were invited to bring themselves, plus as much artistic prowess they could muster to be prepared to make some fantastic creations. The day was a resounding success with many making unique gifts and decorations for Christmas. At a cost of just \$10 per person this workshop was definitely excellent value for money with everyone vowing to sort through their old disused encyclopaedias and turn them into illustrious works of art.



Toodyay Public Library Services

Childhood Memories – Toodyay Merry Go Round

Toodyay Merry Go Round made its first appearance in the town site in 1952.

The Merry Go Round was designed and engineered by Graham Jones from the Industrial Extracts Ltd Tannin Factory. The original carousel consisted of six gondolas and five aeroplanes. In 1954 it was remodelled with the aeroplanes being replaced with horses. This fantastic example of local artistry was manufactured mainly by a group of volunteers on behalf of the Toodyay Sports Council. The Merry Go Round proved a popular attraction at Annual Toodyay Agricultural Shows, Race Meetings and Community Events for in excess of 30years.

The sixteen colourful horses and three bright red gondolas had been carefully tended and repainted over the years to become part of the Newcastle Gaol Museum collection. The library was thrilled to announce in December 2013 our good fortune in having obtained one of the gondolas and six of the fabulous horses to place on display in the main library for all to enjoy and some to reminisce.



Toodyay Public Library Services

Many Minds Discussion Group

Many Minds discussion Group has grown from strength to strength returning to the library after the Christmas holidays with a bumper variety of discussion topics to raise and debate. New members were welcomed with open arms as the word went out via the library Facebook site. The library invited all who could spare an hour or two once a fortnight to enjoy reading and sharing their thoughts, experiences and humorous anecdotes in good company with hot coffee and tasty nibbles to join the Many Minds Discussion Group.



Volunteering WA Finalist

The library was privileged to have the opportunity in nominating stalwart library volunteer Alison Jones as *Volunteer of the Year*. We were totally thrilled to receive the announcement that Alison had been named as a finalist and invited to attend the prestigious awards evening. It was wonderful to have Alison's contributions to the town and young families spanning in excess of 10 years acknowledged. For the past decade, Alison has been an unfaltering volunteer at the Toodyay Library, supplying babies and toddlers with weekly sessions of Baby Rhyme and Story Time with regular school holiday programs. Alison was also recognised for her contribution to the *Many Minds* Library discussion group that has grown in size and stature all thanks to the relentless time and energy she has spent in sourcing new and interesting subject matters for perusal and discussion since the group's inception over eight years ago.



Toodyay Public Library Services

Conversations with an Author

During the year the library introduced a new segment of Workshop/Presentations entitled “*Conversations with an Author*”. We succeeded in attracting a variety of authors to provide interactive information workshops with our members.

Library members were totally thrilled when renowned WA author Denise M Cull joined our combined *Many Minds Discussion* and *Creative Writing Groups* for the first in a series of “*Conversations with an Author*” on 6 March, 2014. Denise, a retired forensic psychologist provided intriguing insights into her life and method of writing biographical books.

Denise’s words of wisdom and encouragement were truly inspiring to us all.

The following week on 13 March, the inspirations kept on coming as local York Author Karina McRoberts, accepted our invitation to present an informal and innovative workshop continuing the “*Conversations with an Author*” theme. Karina’s latest book – the first in a trilogy entitled “*Chelandra*” is an engrossing fiction fantasy especially appealing to those who enjoy the captivating styles of JRR Tolkien and JK Rowling.

Ideas flowed freely as Karina and the group explored ideas and developed a storyboard.

Karina's words of encouragement for all prospective writers should echo eternally in our minds “*Believe in yourself and ignore those who don't*”.

During the morning’s session Karina advised of her desire to have the *Chelandra* trilogy, once eventually complete, made into an audio book. She was thrilled and delighted with the number of locals attending the workshop who volunteered to audition for character parts in the book.



Toodyay Public Library Services

Wikimedia comes to Toodyay Library

Gideon and the Wikimedia crew visited Toodyay also in autumn, sharing their knowledge with us. Members of the public were invited along to the library for an interactive afternoon showcasing the accessibility and ease of celebrating our historical town through the Wikimedia portal. Members were advised if they wished to know more about this fantastic facility or wondered how to feature local focus groups via Wikimedia, they should contact Margie Eberle the Museum Curator. Margie was acknowledged for busily collating and recording much of the town's history and artefacts on the Toodyay site.



Responsible Cat Ownership

Responsible Cat Ownership was the theme for the day on Saturday, 4 April 2014. Toodyay Library hosted the Cat Information and Adoption Day for the Toodyay Cat Appeal and were thrilled to announce it was a *roarrrring* success. It was a *purrrrfect* day to peruse the shelves and fall in love with a cuddly kitty and thanks to the wondrous generosity of the Toodyay community, all pussycats found new loving homes. Jenny Ferguson, Cat Appeal co-founder was delighted with the response and sent her heartfelt thanks to all who contributed to the day's accomplishments.



Toodyay Public Library Services

Free Career Advice and Information

On Friday, 2 May 2014 the Workforce Development Centre provided FREE career and advice sessions at the Toodyay Library. Sonja from the Workforce Development Centre shared useful information and knowledge for all members of the community, whether transitioning from school to employment or at that in-between stage of life looking for an ideal change in occupation. So successful was Sonja's sessions, she agreed to return the following month to assist those who missed out on the previous month's workshop and follow up with previous attendees who required further advice and assistance.

WORKFORCE DEVELOPMENT CENTRE

CAREER OUTREACH

FREE Career advice and Information
A career advisor from the Workforce Development Centre will be here offering free career guidance and assistance with:

- Making career choices and decisions
- Career planning and pathways: What's next?
- Choosing training courses, RPL
- Looking for work, changing jobs, resumes, job applications
- Interview skills and how to get the job

Who needs career advice?
Anyone in the community, especially those who are:

- Going back to work after a break
- Confused and don't know what to do
- Changing jobs/career/occupation
- Transitioning from school or to working less hours
- Thinking about training but not sure which course suits

Next Visit:
Toodyay Library
Thursday 19th June 2014
From 1.30 – 3.30pm

For an appointment or further info, please contact
Workforce Development Centre, Northam on local call
13 64 64

WORKFORCE DEVELOPMENT CENTRE



Conversations with an Author – Winter Sessions

The year continued with the popular '*Conversations with an Author*' event featuring West Australian author Noreen Reeves. Toodyay Library staff and members expressed a big thank you to Noreen Reeves for visiting the library on Thursday, 12 June 2014 to host "*Conversations with an Author*". Everyone thoroughly enjoyed listening to Noreen's tales and sharing a few of their own.

Noreen's self-published debut book "Two Shakes of a Lambs Tail" depicts the challenges and experiences she and her young family encountered and endured whilst living in remote isolation on Bougainville Island some 1300km from Papua New Guinea. Conversation flowed as freely as the coffee was poured and nibbles were being devoured. The morning concluded with Noreen's exciting discovery of appearing to be related to some of the founding forefathers of Toodyay town.

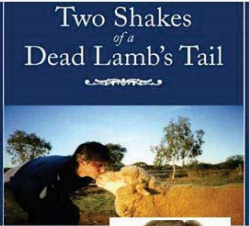

It truly is a small world!!!

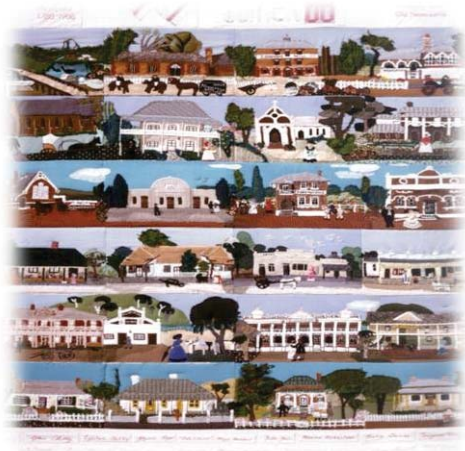
Toodyay Public Library Services

Conversations With An Author

Noreen Reeves
will be appearing at the
Toodyay Library
Thur 12th June
10am

"Two Shakes of a Dead Lamb's Tail" shares the story of the author as a young woman whose ultimate sense of adventure outweighed the frustrations and disappointments of living in isolation and took the dose of what was sometimes a hard reality with courage and a sense of humour, which would stand her in very good stead in later years living on a semi-arid sheep station in Western Australia.



Read Write Now – Adult Literacy Program

The year concluded with the library being thrilled to announce *Read Write Now* Avon area had added four new Toodyay Tutors to the volunteer program.

Jim Silvester, Nuala Ennis, Moya Hammill and Maria Seed, all members of the Toodyay Library took their first steps of tutor training.

Although being a *Read Write Now* tutor is a purely voluntary undertaking all tutors are provided with the opportunity to gain further knowledge to develop both professional and personal skills. *Read Write Now* tutors are as varied and diverse as the students who require their assistance.

This wonderful free adult literacy program has been in operation since 1977 in Western Australia and has in excess of 500 tutors with volunteer coordinators in 22 regions.

The library put out the call asking whether members of the community wanted to make a difference, share their knowledge and become a volunteer *Read Write Now* tutor, they were invited to contact the library for further information and training details.

Toodyay now has a record number of volunteers for our area, which in turn shows what a caring, sharing community we are. Well done Toodyay we truly are a

Super Town!!!

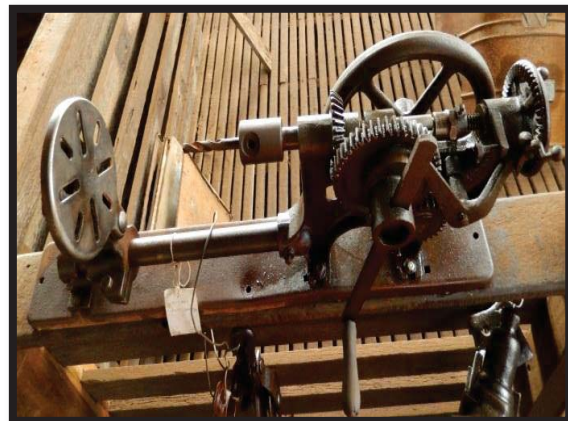
Museum and Heritage

Collections Management

Documentation work has continued with the museum collection including photographing and upgrading database records. Some archival documents (including 100 year old police and gaol ledgers and a farm diary) have been transcribed to ensure the long term survival of historic information pertaining to our local area.

Donations to the museum collection over the past year have included photographs and artworks.

A number of objects connected to our agricultural history have been cleaned, reassembled and in some cases restored, including drills, a mower sharpener, a mangle and items associated with shearing.



Before and after restoration work on a post drill from the museum collection.



Shearing table 1950s restored

Museum and Heritage

Special Events Throughout the Year

On a balmy January evening, the Shire showed its appreciation to our wonderful community volunteers by hosting supper and drinks in the gaol courtyard. A fun addition to the evening was the presence of a professional cartoonist who drew caricatures of many of the guests.



Thank you event: "Caricatures in the Courtyard"

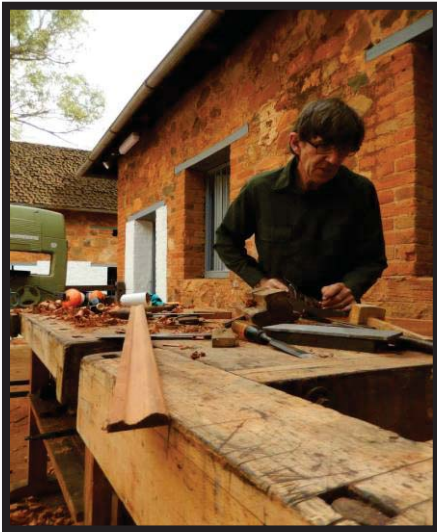
During the Moondyne Festival at the gaol we hosted bush poetry along with children's dress-ups and traditional games. Throughout the day, a wagon drawn by a team of Clydesdales brought lots of visitors up from Duidgee Park.



Moondyne Festival: traditional games and Clydesdale drawn cart rides

Later that same month, a special artist in residence program was run at the gaol in conjunction with the National Trust of WA's 2014 Heritage Festival. Titled "A Craftsman at Work", colonial furniture restorer Tim Harris worked in full view of the public, restoring three pieces from the museum collection. These were a jarrah table, a teak witness stand which had been part of the original furnishings of the 1897 courtroom and a bush ladder – a very rare survivor from the nineteenth century.

Museum and Heritage



Tim Harris working on the mouldings for the witness stand and an egg-cup being “turned”.

Joining Tim were members of two local groups, the Avon Woodturners and the Toodyay Spinners, who also demonstrated their traditional skills over five days. All visitors to the gaol during this time were treated to a very special event with woodchips and fleeces “flying all over the place”. A great time was had by all and we very much appreciate our community members’ involvement.

Exhibitions

A few of our collection items have escaped from the Police Stables and have found their way down to the main street. Three pairs of wooden horses and a gondola became part of a display at the Toodyay Visitors Centre commemorating the Toodyay merry-go-round donated to the community in 1952 by the Industrial Extracts Factory. The merry-go-round was retired in the 1980s but the horses are still active, having galloped across to the library for more adventures.

In the temporary exhibition space at the gaol there have been displays about early explorers in Western Australia and their connections with Toodyay and Crime and Punishment. We have had two different courtroom arrangements, the second incorporated our three newly restored furniture pieces.

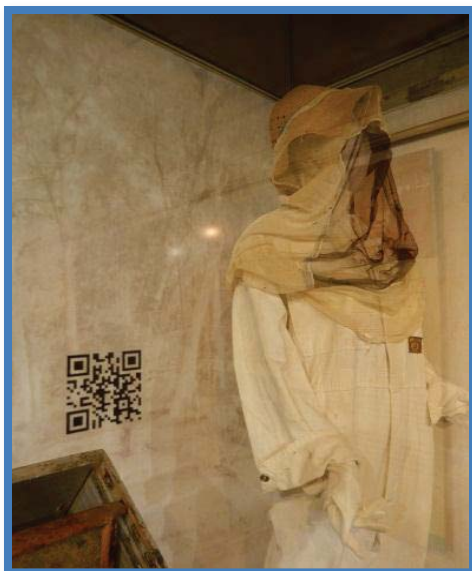
Museum and Heritage



Our courtroom display with the three newly restored colonial era items and the pregnant mannequin

Our textile collection items are regularly rotated to ensure their long-term preservation. One very special display was a nineteenth century fawn silk wedding gown. In another, our mannequin became pregnant showing the condition many early women found themselves in for much of their childbearing years. Smaller textile items are on display with the larger gowns.

In Connor's Mill, we have affixed QR codes to many of our displays. These square barcodes unobtrusively link smartphones to Wikipedia articles and provide an additional layer of historic and factual information for our visitors.



This QR code in Connors Mill links with a Wikipedia article which explains further about how the super hive on display works.

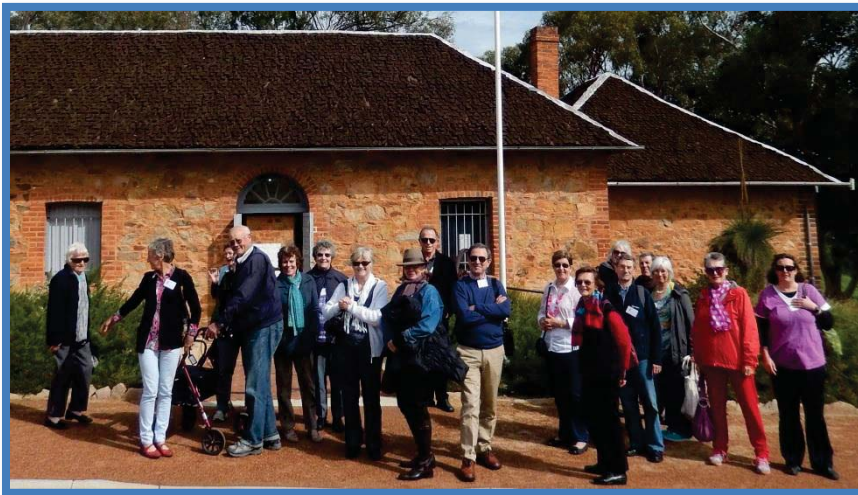
Promotion

Historic photographs from the museum collection are now being regularly published in the Toodyay Herald. The Newcastle Gaol Museum Facebook page also provides regular updates on museum activities.

Museum and Heritage

Tours

Guided tours of Connor's Mill and the Newcastle Gaol Museum for both school and bus groups continue to be popular.



Groups enjoy guided tours offered by volunteer front of house staff

HERITAGE

State Heritage Listing

The archaeological remains of the former convict depot which are buried beneath and around the old courthouse have been State Heritage Listed. The courthouse, now the Shire of Toodyay's administrative offices, was designed by renowned architect George Temple Pool. It was built over the depot ruins in 1897 and is now also included in the listing.

With the assistance of heritage and conservation consultant Laura Gray, a formal Heritage Strategy was adopted by Council in March 2014. Strategic actions have been included in this strategy with timelines suggested for their implementation. This document is easy to read and will provide a framework for identifying, caring and promoting our cultural heritage assets.

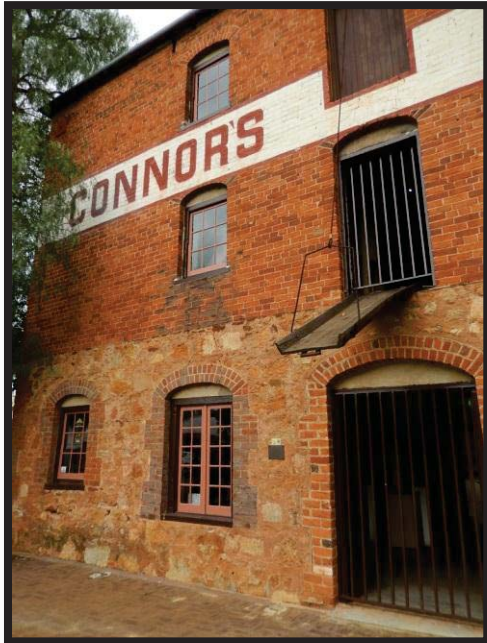
'Toodyapedia' Project

One very exciting and ground-breaking association which has publicised the heritage of Toodyay world-wide has been the Wikimedia Foundation's Wikitown project, called Toodyapedia.

In October, 2013 Toodyapedia was launched at the Toodyay Show. With community involvement and the support of the Wikimedia Foundation, more than thirty new articles about historic buildings, events and people from Toodyay have been added to the internet encyclopaedia known as Wikipedia. A community

Museum and Heritage

workshop on how to create Wikipedia articles was held in the Toodyay Library in March.



The plaques are about the same size as a playing card.

Small plaques with QR codes linking to articles have been affixed unobtrusively to many historic buildings in Toodyay. The completion of Stage 1 of the project concluded with a treasure hunt (to try and find them!) at the Moondyne Festival in May, and a more formal launch is planned for the future as the project develops.

So far, three separate Toodyaypedia articles have been linked from the main page of Wikipedia which has showcased Toodyay on a world-wide stage.

Toodyay Visitor Centre

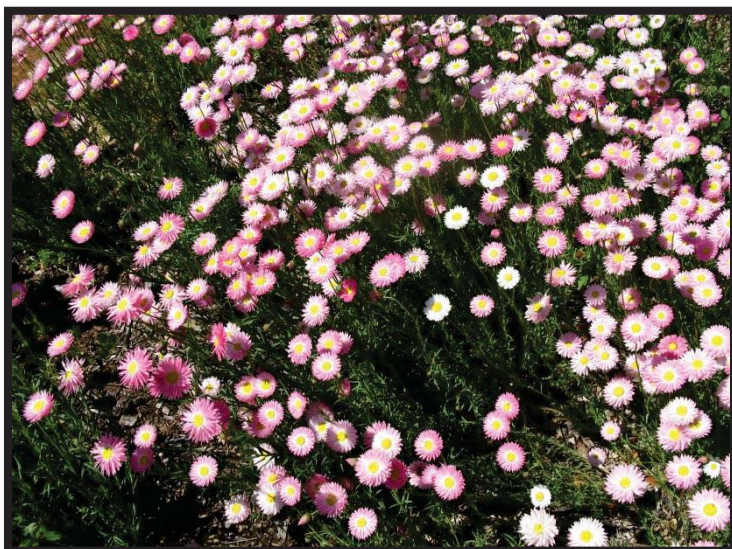


Overview

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 7 days a week and is manned by 3 permanent and 1 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 an increasing number of telephone, in-person and email enquiries.

In 2013/2014 the Centre saw over 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.

Toodyay Visitor Centre

Avon Descent / International Food Festival

August 2013



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

TARGA West Tarmac Rally

August 2013



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

Toodyay Visitor Centre

Toodyay Agricultural Show

October 2013



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.

Christmas Street Party

December 2013

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.

Moondyne Festival

May 2014

The popular annual event attracted over 5,000 visitors into the Centre on the day. Overall a huge success.

Gyuto Monks Visit

June 2014

Toodyay was very fortunate to welcome the Gyuto Monks to town during their 20th anniversary tour to Australia.



Toodyay Visitor Centre

Retail

Many new souvenir items have been introduced to the Visitor Centre with a wider range of local produce on offer as well as a continued display in the well-established souvenir items such as embroidered towels and tea towels, stubby holders, key rings, magnets, crystal paperweights, books, etc.

Additional re-arrangement of our shelving and brochure racking have allowed for more information material of Toodyay and the surrounding region to be displayed.

Ye Olde Lolly Shoppe

The franchise of Ye Olde Lolly Shoppe came to an end on the 30th June 2013.

New Office Space

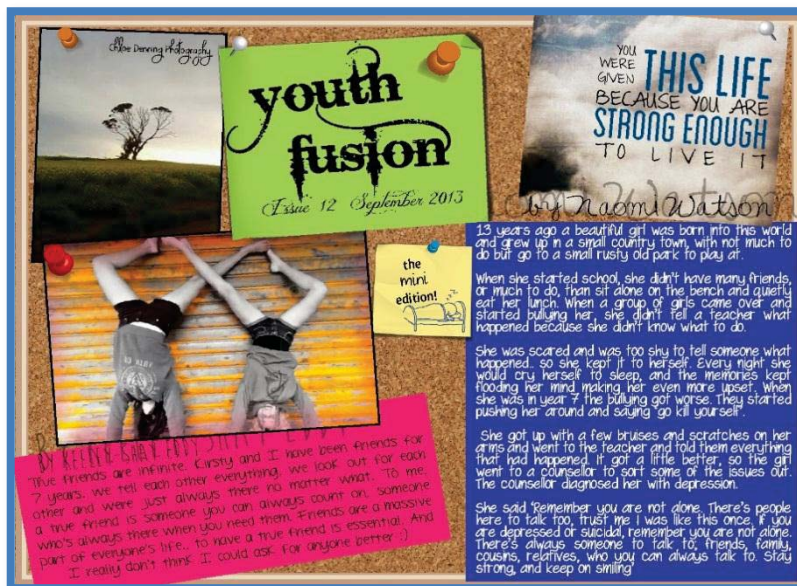
Two new offices with a small conference area have been constructed in the former Lolly Shop area. These offices are now occupied by the Museum Curator and Grants Officer.



Youth

Youth Fusion

Youth Fusion is a monthly publication in the *Toodyay Herald*. Each issue includes articles relevant to youth in Toodyay and the Toodyay Youth Advisory Council welcomes and encourages any submissions from Toodyay youth for the page. This includes (but is not limited to) illustrations, stories, poems, reports, photography, articles.



Toodyay School Holiday Program – October 2013

Youth

The Toodyay School Holiday Program has been developed as a trial program to provide school holiday activities for young people aged 10 - 17 years who live, work or study in the Shire of Toodyay. This program has been created to encourage young people to participate in fun, free (or low cost) activities to reduce boredom, youth crime and develop a better relationship between young people and their community.

Before this trial period commenced, the Shire of Toodyay sent out an expression of interest to a variety of local community groups to gauge their interest in providing an activity to the youth during School Holidays. By reaching out to local community groups and involving other key members of the community, we hoped that community groups may benefit from younger members of the community gaining an interest in their group and ultimately participating/joining the group in the future.

Unfortunately with the short time frame given, many groups showed interest however could not participate in these school holidays. The decision was made to choose a variety of activities that could be coordinated by Shire of Toodyay staff and Councillors and provided a range of activities including health & beauty, sports, the arts, technology and volunteering in the community.

Be Beautiful Naturally



The Be Beautiful Naturally workshop was developed by the Shire of Toodyay Environmental Officer, Karla Hooper as a fun, and educational way of learning about natural health, beauty and lifestyle options for young girls. This first workshop attracted 12 enthusiastic participants from ages 10 - 15 years.

The workshop introduced the participants to the idea of using natural products you would find at home as opposed to the nasty chemicals that are contained within products you may buy from the shops. The girls made their own toothpaste from bicarbonate soda, coconut oil and peppermint essence and tested it all together. Once they had finished, Karla dared them all to try activated charcoal as a natural teeth whitener - the results were hilarious!

The workshop introduced the participants to the idea of using natural products you would find at home as opposed to the nasty

chemicals that are contained within products you may buy from the shops. The girls made their own toothpaste from bicarbonate soda, coconut oil and peppermint essence and tested it all together. Once they had finished, Karla dared them all to try activated charcoal as a natural teeth whitener - the results were hilarious!

After teeth were cleaned and whitened, it was on to preparing raw chocolate for lunch time. The girls each assisted Karla with every step and learnt how to make a healthy, tasty treat for home. Whilst the chocolate was setting, the girls were taught how to make their own tea and tested a variety of flavour infusions.

Mud masks were next of the agenda, and everyone got the chance to mix up their own mask full of natural ingredients to benefit their skin. The girls all giggled their way through this activity, helping one another plaster mud over their faces.

Youth



While the mud masks were setting, the girls were treated to a special guest visitor, Courtney Grant, founder of the Naked Bakery. The Naked Bakery is a Perth based business which specialises in delicious, guilt-free, raw desserts - so good that you can eat them for breakfast, lunch & dinner! Courtney showed the girls how to make delicious 5 minute brownies with only 4 healthy ingredients.

The masks were washed off to reveal smooth, healthy skin and it was time to indulge in some yummy lunch time treats. Karla whipped up some green smoothies and gave the girls some of the chocolates and brownies from earlier.

This workshop was a great success with all of the girls having a fabulous time experimenting with new products and foods. It was very beneficial for the girls to learn new skills and help make them more aware of natural products.

Teen Techs

Gone are the days when mobile phones were just used for phone calls and a tablet was something you ingested. For those people who require assistance when it comes to technology, Angela McCluskey at the Toodyay Public Library has introduced a program to address this.

Toodyay Teen Techs are a group of young people who kindly offer their time and knowledge to explain the technology that is a mystery to many of those who have not been brought up in a technological world. From how to open an email account, download an eBook or work out how to get the most out of your mobile phone, Toodyay Teen Techs are there to lend a helping hand.



This workshop was attended by 3 young boys aged 12 to 14 years. Each one attended to the needs of every adult who requested help with their laptops, tablets and mobile phones. All who attended left very pleased with the service provided by the Teen Tech with every query they asked solved.

Youth

This program is a great taster for volunteering in the community and we have found that both the Teen Techs and adults find it very beneficial and enjoyable. We hope to continue to utilise it in the future.

Theatre Games

Organised by two members of the Toodyay Theatre Group, Kristee Jolly & Kelly Haggarty, the Theatre Games workshop was created to encourage youth to get out of their comfort zone, get up on stage and have some fun! The workshop had a mixture of 6 boys and girls aged from 10 to 14 years.

To commence the workshop, participants were introduced to some fun yet simple ice breaker games as a warm up. As expected, most were very quiet at this point. When they began to come out of their shells, the group participated in an exercise in practicing articulation and projection of their voices. Each participant was given a tongue twister in which they had to project from stage to the back of the hall, where the group would recite it back to them.

To conclude the workshop, participants joined in on games of improvisation and creativity called "Freeze" and "Taxi Driver". By the end of this workshop all participants had well and truly come out of their shells and as a result, 4 participants showed interested in joining the Theatre Group.

Team Sports

Conducted at Toodyay District High School & the Toodyay Bowling Club, a group of youth's aged from 10 to 15 years participated in a variety of team sports including beach volleyball & floorball. All participants were given a quick skills session on each sport and then were introduced into a game situation. The older participants should be congratulated on how inclusive and helpful they were to their younger team mates.

Clay Creations

Coordinated by the very talented, local potter, Paula Greenway, participants were invited to attend a clay making workshop where they were able to experience clay creations first hand!

Our most popular program of the school holiday program (with a whopping 18 participants) allowed kids to get creative and put their own imaginations to the test by creating their very own Jack-o'-lantern.



Youth

The results were fantastic with every participant leaving their very own unique touch on their lanterns, and Paula herself very pleased with the results. The lanterns have since been fired and collected by the participants - just in time for Halloween!

Toodyay Show Setup

A fantastic group of 20 teenagers arrived at the Showground on the Friday before the Show to lend a hand to the Toodyay Agricultural Society. Each and every person who participated was highly commended by the Ag Society for their hard work, enthusiasm and all round good behaviour.

As a token of appreciation, the teens received a free pass into the Show & a new insight to volunteering in the community.



Development Services

Development Services undertakes Planning, Building and Environmental Health Services across the Shire. This section oversees strategic and statutory planning, building Permit, building maintenance, event approvals, food business shops, stallholders 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
- The development and implementation of Council policies.

During the 2013/2014 financial years 88 planning applications were processed. The total value of planning works approved was \$2,831,790 which is slightly higher than the \$2816,490 value for the 2012/2013 financial year.

The Shire of Toodyay dealt with a number of subdivision referrals and clearances from the Western Australian Planning Commission (the WAPC). The 2013/14 period saw the following subdivision approvals from the WAPC:

- 9 lots – Toodyay
- 24 lots – Toodyay Townsite
- 2 lots – Dumbarton
- 3 lots – Hoddys Well.

The Shire of Toodyay provided two subdivision clearances, one for a 2 lot subdivision in Nunile and one for a 3 lot subdivision in Hoddys Well.

There has been 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. Two of the actions were mediations regarding extractive industry licences at Lot 11 Salt Valley Road and Lot 1 Morangup Road. In each case a mediated outcome was successfully achieved. A third review was initiated regarding an application for rural pursuits at Lot 43 Laterite Way. This has proceeded through the mediation process and the Shire is yet to undertake a hearing in relation to this matter. Finally a review has been initiated with the State Administrative Tribunal regarding the Shire's decision on a Transported Dwelling at

Development Services

Lot 227 Harcourt Street in West Toodyay. This is currently in mediation and an outcome has not been finalised.

In relation to the landfill matter mentioned in last year's report on Chitty Road at the time of print, the landfill application was still seeking to obtain Department of Environment Regulation approvals.

In the 2013/2014 periods, a number of Scheme Amendments initiated in the previous period were approved by the Minister for Planning. These include the Scheme Amendments 4 & 5 (Omnibus Scheme Amendment - modifications to the objectives, zoning table, land use definitions, development standards, permitted development and other provisions) and Scheme Amendment 6 which involved rezoning lots in Anzac Terrace, Rosedale Street, Folewood Road, Fiennes Street, Clinton, Duke and Hamersley Street from R10 to R10/30. Scheme Amendment 7 was also initiated by Council during this period. This amendment involves a text amendment to change "ancillary accommodation" to "ancillary dwelling".

In relation to Scheme Amendment No 2, which proposed the creation of 61 Rural Residential zoned lots to the east of the Rugged Hills subdivision referred to in the 2012/2013 financial year which Council did not support, this has now been resolved with the Minister for Planning approving a greatly reduced development area allowing for less than a third of the lots originally proposed.

The Western Australian Planning Commission has published a draft State Planning Policy 3.7: Planning for Bushfire Risk Management. SPP 3.7 assists in reducing the risk of bushfire to people, property and infrastructure by encouraging a conservative approach to strategic planning, subdivision, development and other planning decisions proposed in bushfire-prone areas. Complementing this important strategic document will be revised Planning for Bushfire Risk Management Guidelines as well as the Planning and Development (Bushfire Risk Management) Regulations 2014.

The regulations are intended to:

- clarify whether a property is within a bushfire prone area for the purposes of building and planning regulation;
- ensure that a bushfire risk assessment is undertaken before a new habitable building or land use is constructed in a bushfire prone area; and
- require development approval for habitable buildings and land uses on sites of extreme bushfire risk to ensure appropriate bushfire risk management measures are undertaken.

This new planning framework will have a significant impact on the direction of future development within the Shire of Toodyay. It will come into force in May 2015.

Development Services

In addition to this, the Western Australian Planning Commission released the State Planning Strategy 2050 which is the overarching strategic planning strategy for Western Australia. It is based on a framework of planning principles, strategic goals and State strategic directions that respond to the challenges and opportunities that drivers of change present for the future land-use planning and development of Western Australia.

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.07 – Extractive Industry Road Maintenance Contributions
- LPP.18 – Glencoe Estate Design Guidelines

General

The department has undergone some staffing changes over the last 12 months with Hugo de Vos joining the team as Planning Officer in January.

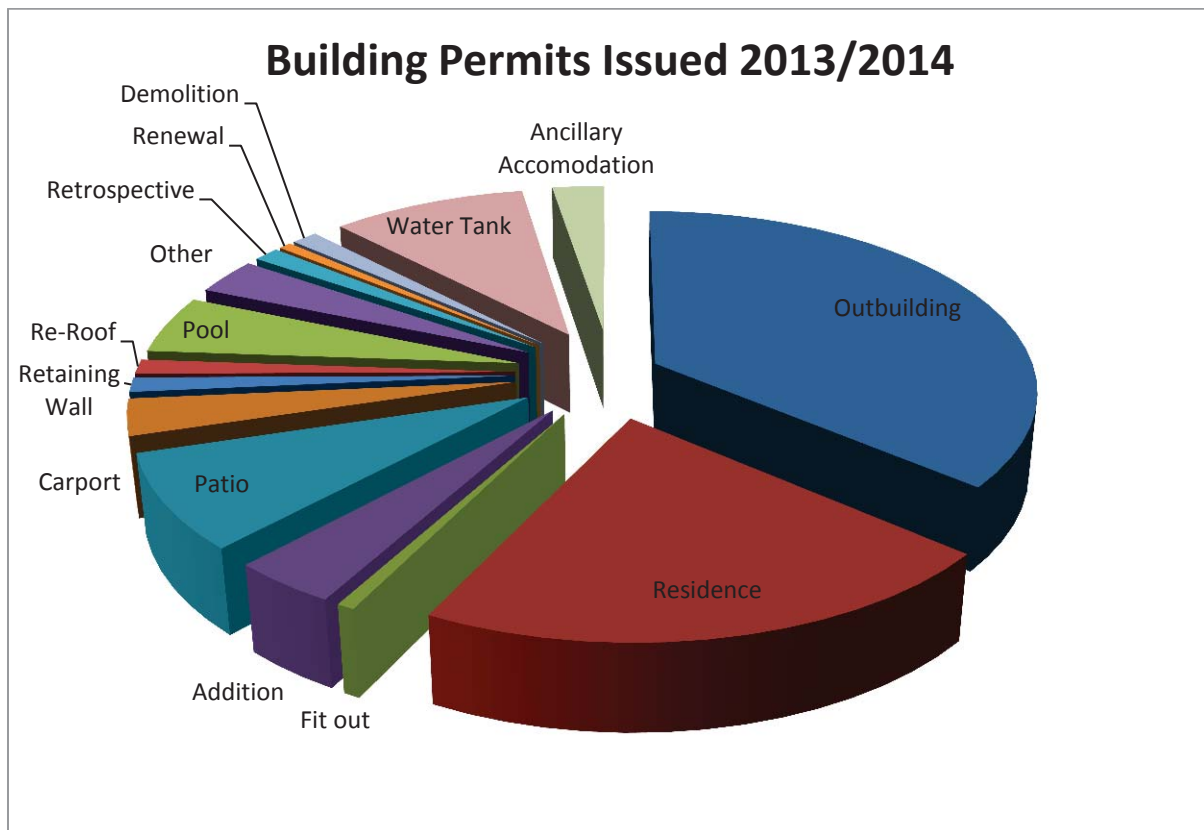
The Shire of Toodyay is embarking on a modernisation of its mapping systems in order to provide better planning and information service to rate payers. The initiatives include subscribing to the State Government's Shared Land Information Platform (SLIP), the Local Biodiversity Program's Environmental Planning Tool, demographic and spatial analysis through id.com.au and higher frequency high resolution aerial mapping of the Shire of Toodyay. It is envisaged that these tools will also be available in some capacity to external users to assist them with their planning enquiry.

Building

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

During the 2013/14 financial year, 155 Building Permits were issued within the Shire, which was broken down into the following categories, 56 outbuildings, 8 swimming pools, 15 water tanks, 33 single dwellings and 4 Ancillary Accommodation dwellings. The total value of works approved is \$10,547,362. These figures represent an increase of approximately 1.29% of the total number of permits issued in the 12/13 period with a 20% increase in the value of building works.

Development Services



Energy Efficient Housing

All new housing and significant additions to existing dwellings are now required to be built to a 6 star energy rating standard which has increased from 5. It is anticipated this will again be increased in the future as the Commonwealth Government strives to achieve higher levels of energy efficiency in a whole range of sectors.

Building Legislation

The Building Act of 2012 and its regulations are still in force with continuing minor changes being made as the state government seeks to continue to fine tune its operation. Overall it continues to operate smoothly in this Shire.

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.

As previously reported Council adopted a Disability Services Plan in 2007 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 townsite. This is a mandatory requirement which aims to raise the standard of existing access for people with a disability to public facilities

Development Services

and services throughout the state. There is also an annual mandatory reporting process.

This plan is currently being reviewed. It is anticipated a fully revamped version will be adopted in 2014/15.

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 now uses a contract EHO, on a part time basis to manage food premises compliance, water sampling, public building assessments and some general environmental health work.

With the Food Act now in its third 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.

Compliance with Councils 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 31 permits to 'Install an Apparatus for Effluent Disposal' under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974. These approvals included a number of Western Australian Health Department approved Alternative Treatment Units (ATU's) in conjunction with various grey water reuse systems.

No significant reports in regards to infectious disease outbreaks were received during this period.

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 34 stalls of international cuisine this year.

Development Services

Environment

The Shire's Environmental Officer position within the Shire is now in its second year of operation. This position has increased to 3 days a week from the initial 2 days in 2012/13.

The Environmental Officer has been involved in the following range of activities:

- assisting Council introduce a new kerbside recycling service;
- managing its vegetation clearing applications and required offsets;
- developing an Environmental Strategy;
- investigating ways assisting Council to be more environmentally sustainable;
- monitoring of Extractive Industry operations within the Shire;
- community engagement with key environmental groups in the Shire;
- waste management; and
- provide general assistance to the Shire in relation to its environmental compliance and reporting responsibilities.

It is anticipated that the Shire's Environmental Strategy will be adopted in the coming year. This role will in the future be very much guided and directed by the strategy when it is adopted. One of the significant outcomes of the strategy will be the development of environmental policies that will implement many of the strategy's goals.

It is envisaged that the EOs role will very much build on what has already been achieved.

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 attracts thousands of visitors each year.

Events and festivals in Toodyay are increasing every year, they are now part of Toodyay's DNA, and we do them well. Shire staff, rangers and the community all 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 Shires 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 & the environment.

- **Avon Descent Training day** **14 July 2013**
Training day for paddle & power craft competing in the Avon Descent Challenge.
- **Avon Descent** **4 August - 2013**
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.

Events

- **International Food Festival**

3 August 2013

The ninth annual Toodyay International Food Festival. Held on the banks of the Avon River in Stirling Park & Duidgee Park, the festival allows visitors, race spectators and festival goers the perfect view of the Avon Descent. Combine all of the thrills and spills from the race with delicious international cuisine and a fantastic entertainment line-up and you have a FREE fun filled day for the whole family!



Events

- Quit WA State Moto Championship** **11 August 2013**

Pathfinders Trials Motorcycle Club promotes safe and responsible motorcycle riding for ages 7 - 70. The sport is about low speed control against natural terrain.
- Quit Targa West** **17 August 2013**

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 and will satisfy those seeking the thrill of a world class race. A truly unique experience, not just for the motor sport enthusiasts.
- Toodyay Agricultural Show** **12 October 2013**

The Toodyay Agricultural Society is a forum for local businesses and producers to exhibit, display and participate in different arenas, eg: cattle, sheep, goats, poultry, home produce and many more. The Show displays unique exhibits by local artists and crafters, and has an extensive entertainment programme.



- Targa West - Lions Club Charity Ride** **20 October 2013**

Targa West offers “Hot laps” in rally cars to fundraise for local charities in Toodyay (Toodyay Lions Club manages any funds raised).

Events

- Toodyay Bush Poets & Family Concert** **1- 3 November 2013**
 Toodyay Festivals of Bush Poetry & Yarn Spinning competitions with a family concert.
- Toodyay Car & Motorcycle Show** **10 November 2013**
 This is a fundraising event for the Toodyay Junior Football Club - Show N Shine event & kids' activities.
- Quiz Night** **29 November 2013**
 Fundraising event for Crossroads Healing Centre.
- Ugandan Pearl Making** **30 November 2013**
 Shire of Toodyay supported event to raise awareness of the Toodyay community and visitors, sustainability & recycling for African children. Funds raised from sale of crafts went to a Ugandan orphanage.
- Toodyay Christmas Street Party** **6 December 2013**
 Chamber of Commerce Community Christmas Street party with stalls rides & free entertainment. An opportunity for local business to trade after normal hours.
- Christmas Carols in the Park** **15 December 2013**
 Toodyay Baptist Church Christmas Carols for the Toodyay community at Duidgee Park.
- Thank a Volunteer Day** **10 January 2014**



Shire of Toodyay Garden party afternoon tea, to thank the many community groups and volunteers within the Shire.

Events

- **Australia Day** **26 January 2014**
Shire of Toodyay Community BBQ breakfast, citizenship and award ceremony.
- **Black Dog Ride** **23 March 2014**
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!
- **Skateboarding Clinic** **5 April 2014**
Shire of Toodyay Skate Boarding demonstrations and clinics.
- **Toodyay Lions Jumbo Auction** **5 April 2014**
Toodyay Lions Club Community Auction of goods & fundraising event.
- **Moondyne Festival** **4 May 2014**
Toodyay Festivals Community celebration of the life of Infamous Moondyne Joe, Static displays, stalls & Street Pantomime.



Events

- **Bush Poets - Gaol** **4 May 2014**
Shire of Toodyay performance of bush poetry in the gaol courtyard during the Moondyne Festival.

- **Toodyay Fibre Festival** **31 May 2014**
Avalon Homestead backed by Toodyay Festivals - Back to Back Wool Challenge. An annual event that challenges teams of wool crafters around the globe to create a jumper/sweater directly from a sheep's back to a human's back. Each team consists of a blade shearer, a country of origin sheep and seven spinners. Hand spinners (with spinning wheels) and knitters who follow the identical Challenge rules and pattern to knit the adult size jumper. The Festival also included displays, workshops, food stalls and a fashion parade. The event raised funds for Bowel Cancer research. This was an inaugural event for Toodyay.



- **Gyuto Monks Cultural Visit** **21-29 June 2014**



Karla Dawson for Gyuto House - A week of activities including: public talks, chanting, meditation, Tibetan craft, creation of a sand mandala and spreading the word of peace and harmony.

Works and Services

Construction jobs performed by the Crew during 2013/2014 include:

Drummond Street Footpath



A new two metre wide concrete footpath was installed between Telegraph Road and 300 metres pass Mt Anderson Street.

Dumbarton Road



Dumbarton Road has been reconstructed and sealed for an extra 3.2kms

Lukin Street



Lukin Street was asphalted from Harper Road to the intersection of St Stephens Street.

Works and Services

Julimar Road



Julimar Road was reconstructed between SLK 21–21.65 and white lined for 33 kms.

Telegraph Road



Telegraph Road was asphalted and existing line marking was reinstalled from Newcastle Bridge the cemetery.

Works and Services

Dewars Pool Road



Dewars Pool Road was reconstructed for 650m between SLK 11.13 and 11.78.

Lovers Lane



Lovers Lane was reconstructed and sealed for 2km.

These roads received a gravel re-sheet



Mount Road for 3km



Beaufort Street East of Clarkson St

Works and Services

These roads received a reseal



Horseshoe Road Toodyay West



Coondle Drive Dryandra Road



New Depot

The New Depot is now in full operation with the Rangers joining the Depot Staff in the new office.

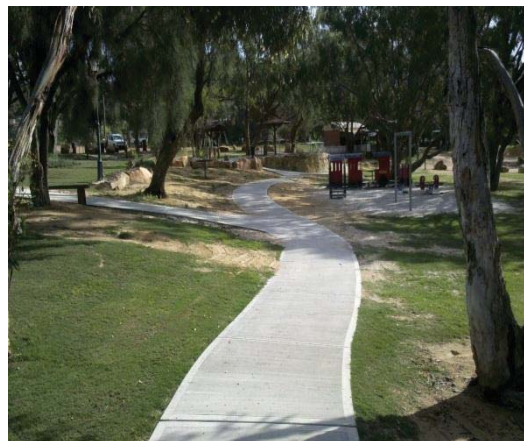
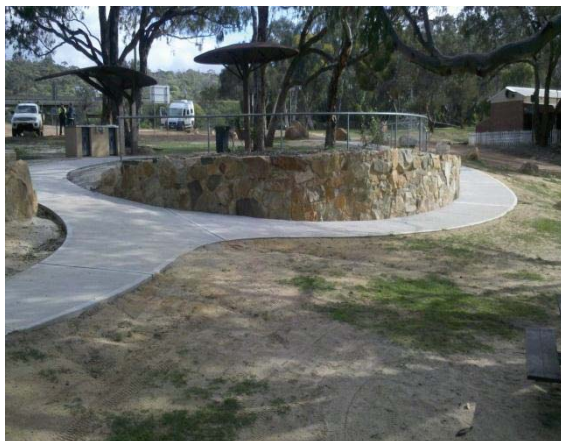
Works and Services

Parks and Gardens

A Reticulation System was installed and completed in Duidgee & Stirling Park.



A 2 metre dual use pathway in Duidgee Park was constructed and completed.



Street trees were planted in Stirling Terrace and Piesse Street.



Works and Services

Garden staff mainly performs maintenance duties which include mowing, raking, street sweeping, weed spraying and the general upkeep of lawns, gardens and street verges.

These locations in the Toodyay include:

- Shire Offices;
- Anzac Park;
- Youth Park;
- Toodyay Showground;
- Old Goal & Police Stables;
- Federation Square;
- Duidgee Park;
- Newcastle Park;
- Railway Station;
- FESA;
- Community Resource Centre & Medical Centre.



Works and Services

Maintenance

Maintenance Staff were responsible for the following duties:

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

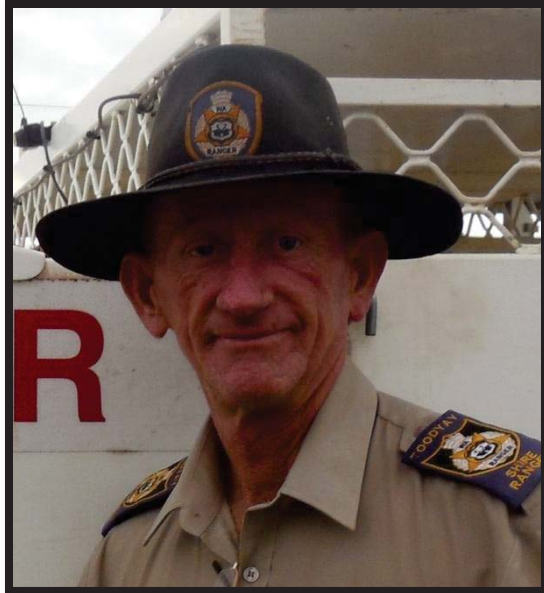
Bike Parking – U Rails

The new bike U rails have been install on the sidewalks along Stirling Terrace, Charcoal Lane and Piesse Street

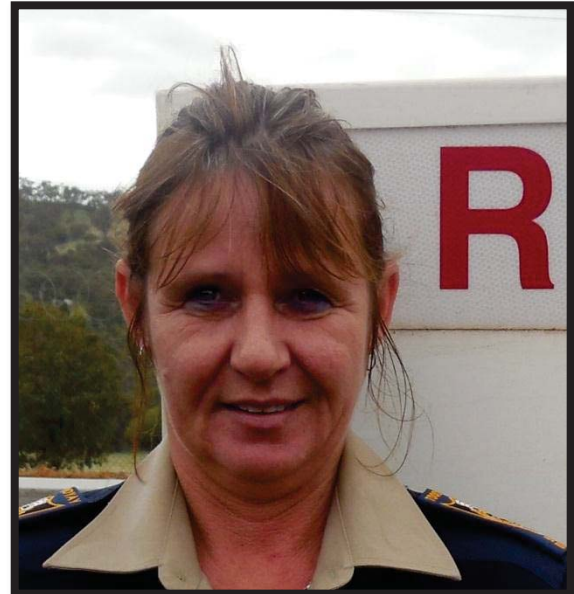


Works and Services

Rangers



Ranger - Alan Knapp



Ranger - Debbie Papps



The Rangers have had a successful year serving the community of Toodyay. They are now located in the offices at the Shire Depot.

The department is responsible for undertaking Council's statutory requirements, including:

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

Works and Services

The Ranger and Fire Management staff administers and enforces the following Acts and Regulations for Council:

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

After Hours Callouts

The Rangers Department attended to and received multiple after-hours call outs and calls during the year to Stock on road, trees over roads and serious dog attacks. Calls concerning lost and found pets are still a regular occurrence. The Shire of Toodyay Rangers Facebook page has been used as an after-hours way of reporting lost and found pets

Fire Management

This year the Shire of Toodyay employed a Firebreak Inspector to assist Rangers inspect over 2500 Firebreaks throughout the District. 147 Firebreak Infringements and 128 Extras Works Letters were sent out to residents.

Also this year we progressed onto Stage 3 of the Emergency Egress Tracks which include; Moodyne Park, Toodyay Highlands and Julimar.

New Cat Laws

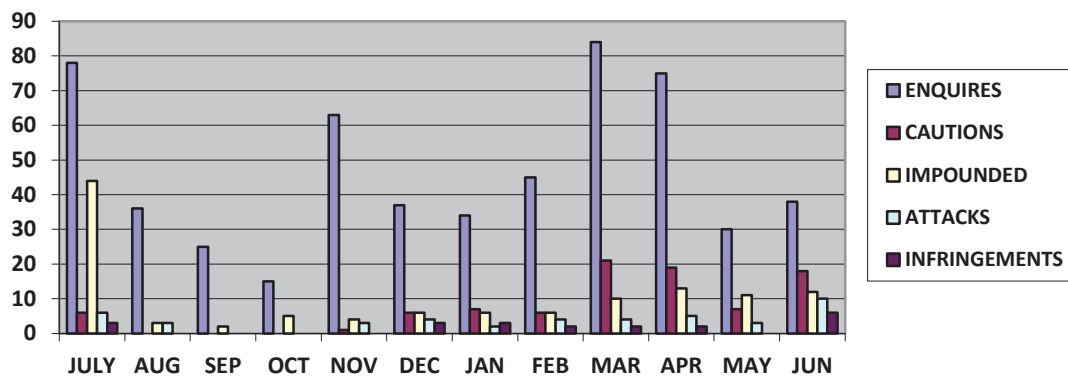
As of November 2013 the new Cat Laws came into effect. This requires that all cats be registered, sterilised and micro chipped.

Works and Services

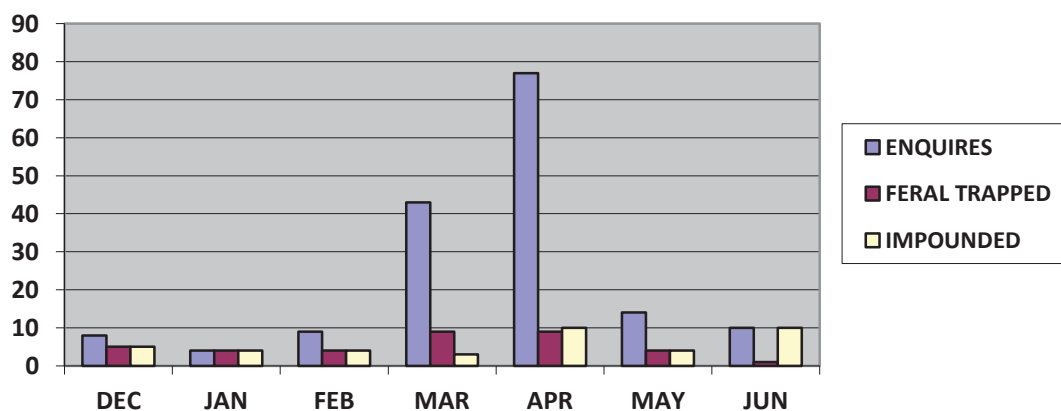
Overview

The following table indicates some of the primary duties undertaken by Shire of Toodyay Rangers in the 2013/2014 financial year.

DOGS	TOTAL QUANTITIES
Customers Contact /Enquires	520
Verbal & Written Cautions	91
Dogs Impounded	116
Dog Attacks	47
Infringements Issued	21



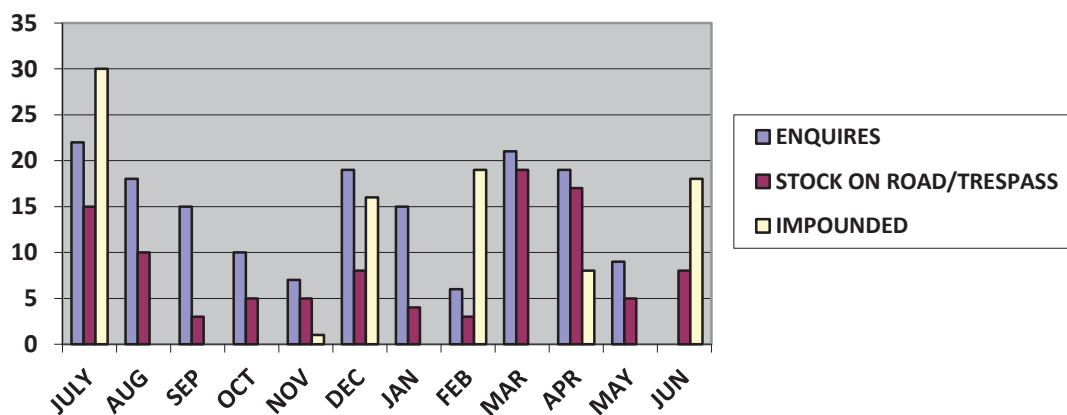
CATS	TOTAL QUANTITIES
Customer Contact / Enquires	202
Feral Cats Trapped	36
Cats Impounded	40



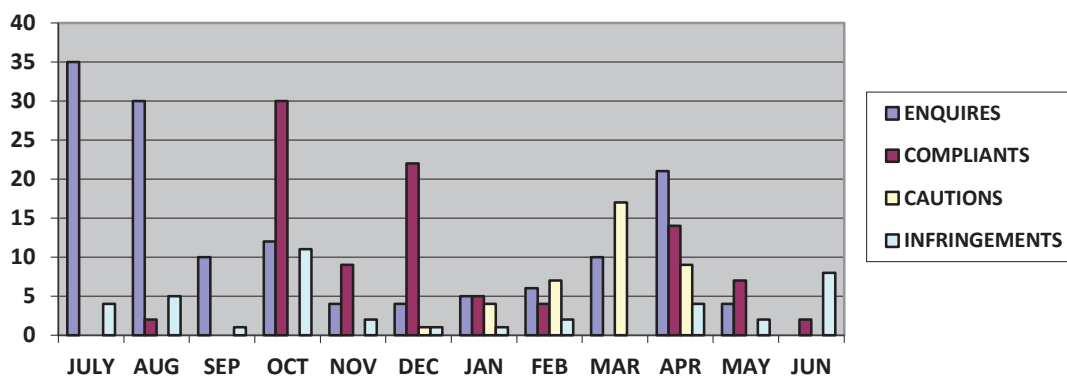
Works and Services

Cats were only recorded as of December

STOCK	TOTAL QUANTITIES
Customer Contact / Enquires	136
Stock on Road / Trespass	104
Stock Impounded	92

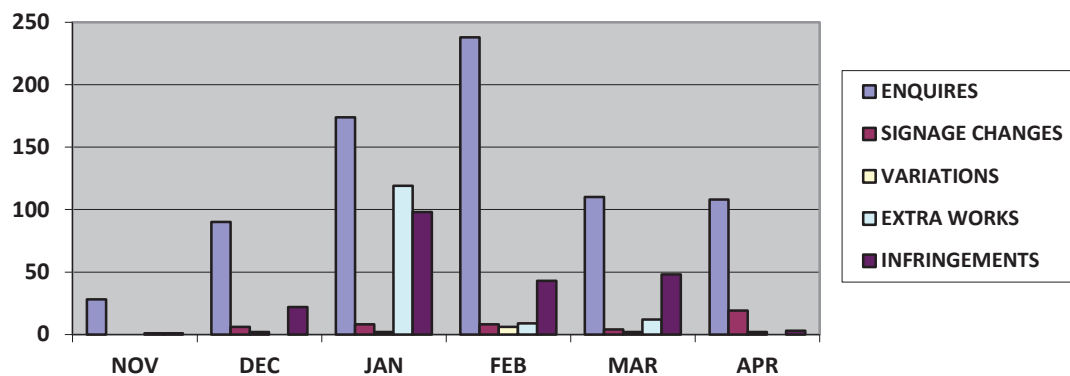


PARKING	TOTAL QUANTITIES
Customers Contact /Enquires	194
Parking Complaints	95
Verbal & Written Cautions	38
Infringements Issued	41

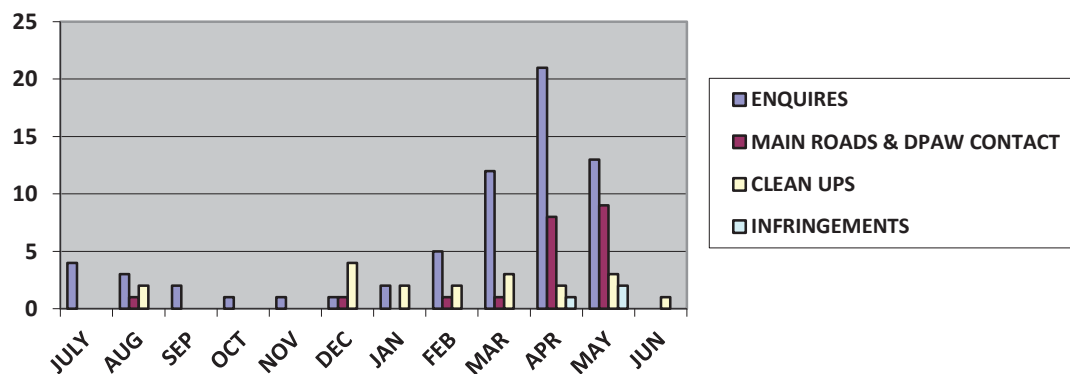


Works and Services

FIRE / FIREBREAKS	TOTAL QUANTITIES
Customers Contact /Enquires	667
Fire Danger Signage Changed	45
Variations	12
Extra Works Letters	128
Infringements Issued	147



LITTER	TOTAL QUANTITIES
Customers Contact /Enquires	61
Main Roads & DPaw Contact	21
Clean Ups	19
Infringements	3



Corporate Services

Overview

2013/2014 saw the transfer of Department of Transport Licensing Services from the Shire of Toodyay to the Toodyay Post Office.

This was a long and exhaustive process as whilst the Shire was keen to facilitate staff focus onto core Shire duties, it was important that the service be retained within the Shire. This was achieved and appears to be working well for all.

The second year of Fair Value Accounting (Land & Buildings) occurred with Infrastructure & Other due to occur in 2014/2015.

Staff training and multi skilling continues to be a focus as does the implementation of documented processes and procedures as part of our continued commitment to improving our service to the community.

Revenue and Expenditure

Revenue for 2013/2014 is substantially in line with budget and Rate Revenue was marginally higher than the budgeted amount. No advance was received for Financial Assistance Grants for 2014/2015.

Operating expenditure exceeded budget within the Transport Program but was otherwise in line with our budget.

The significant difference between the budget and actual Total Comprehensive income is the posting to Revaluation of Assets account as a result of the introduction of mandated Fair Value Accounting for Land and Buildings of \$19,818,403.

Reserve Funds (See Note 11 Annual Financial Report)

Reserve Funds fell marginally from \$2.9m to \$2.6m during 2013/2014.

Loans (See Note 21 Annual Financial Report)

No new loans were established in 2013/14. Unexpended loan funds carried forward from 2012/13 were expended on purchase of land for new Recreation facilities.

Ratios (See Note 18 Annual Financial Report)

The Current Ratio is designed to indicate the liquidity of the Shire and would be expected to exceed 1. The ratio is lower than previous years, largely as a result of the withdrawal of the advance of Financial Assistance Grants.

Asset Sustainability Ratio is intended to measure the extent to which assets are renewed or replaced when compared to the level of consumption. A result in excess of 90% or 0.9 is an acceptable risk and a higher ratio indicates that the Shire has provided more than adequately for renewal of its assets.

Debt Service Coverage Ratio is an indicator of Council's ability to service debt (make loan repayments) from its Operational revenue. This indicator has fallen in 2013/14 but would be considered to be within acceptable levels if adjusted to reflect that the advance of Financial Assistance grants was not made at 30 June 2014.

Operating Surplus Ratio is a measure of the scale of the operating result for the year. The 2013/14 ratio of -0.141 indicates a continuing downward trend over recent years and is exacerbated by a fall in operating grants. This is reflective of a

Corporate Services

requirement for the Shire to consider improving this position by either increases in revenue or reducing expenditure.

Own Source Revenue Coverage Ratio is an indicator of the Shire's ability to fund its operating expenditure from its own funds. The ratio for 2013/14 of 0.764 is almost unchanged from 0.77 in 2012/13 and indicates a medium level of risk – 0.6 being a high risk indicator and 0.9 and above is low risk.

Current Ratio v Liquidity Comparison Graph

The current ratio calculated in the Annual Financial Report is reduced by amounts of unspent grants and loan funds received but not spent as at 30 June 2013. Refer to Note 3 – Cash and cash equivalents.

The graphical representation of liquidity is not similarly adjusted.

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

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 is being presented to the State Records Commission on 1 August 2014 for approval which will be valid for a period of five years.

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

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



Conduct of Officials

Overview

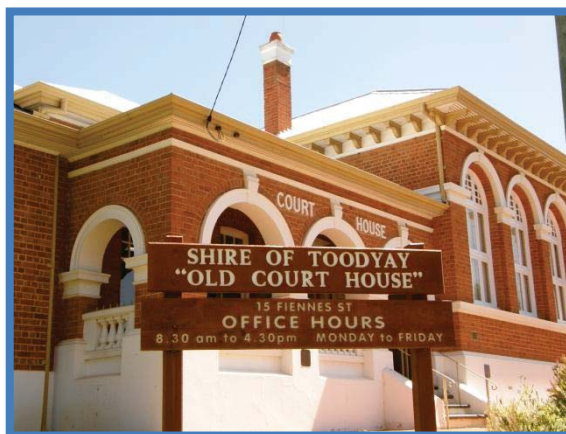
In accordance with Section 5.53 (2)(hb) of the *Local Government Act 1995* the Annual Report for the Shire of Toodyay must contain the details of entries made under section 5.121 during the financial year in the Register of certain complaints of minor breaches. This section is stated below:

- (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 2013/2014 financial year there were no such complaints made against Council Members therefore there is nothing to report.



National Competition Policy

Overview

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

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

- Competitive Neutrality
- Legislation Review
- Structural Reform

Competitive Neutrality

The Shire of Toodyay has not initiated any activities in the 2013/2014 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 treading 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

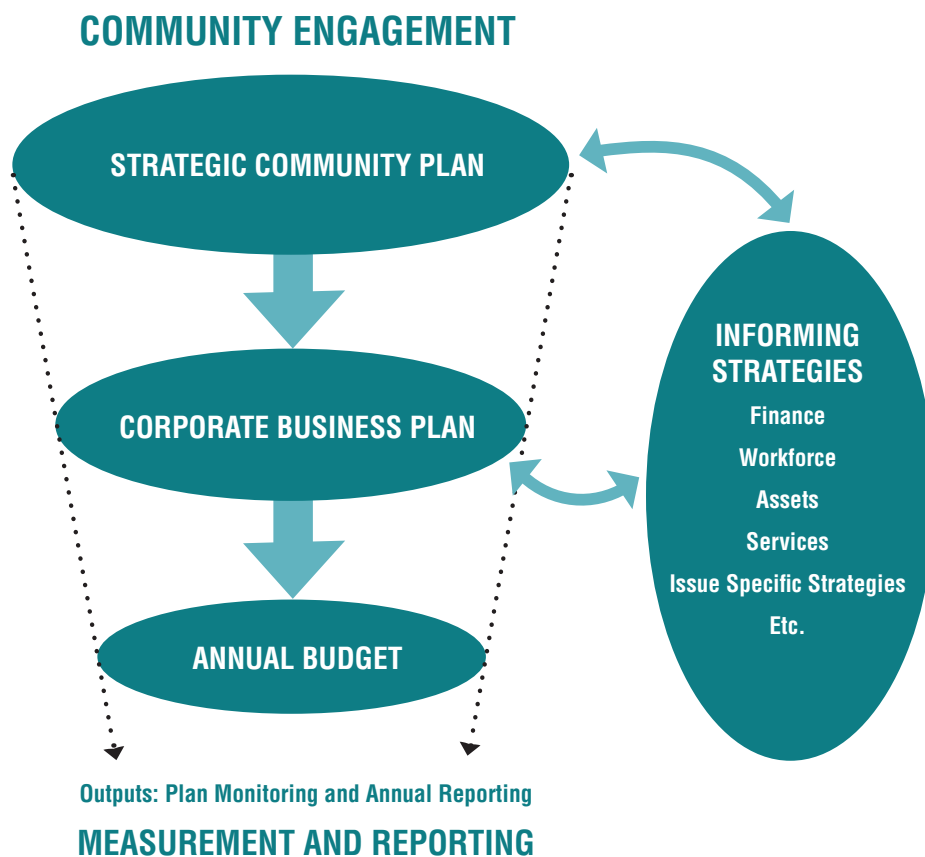
The Integrated Planning and Reporting Framework is shown in the diagram below. The idea behind the framework is to ensure that the Council’s decisions take the community’s aspirations into account and deliver the best results possible with the available resources.

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).

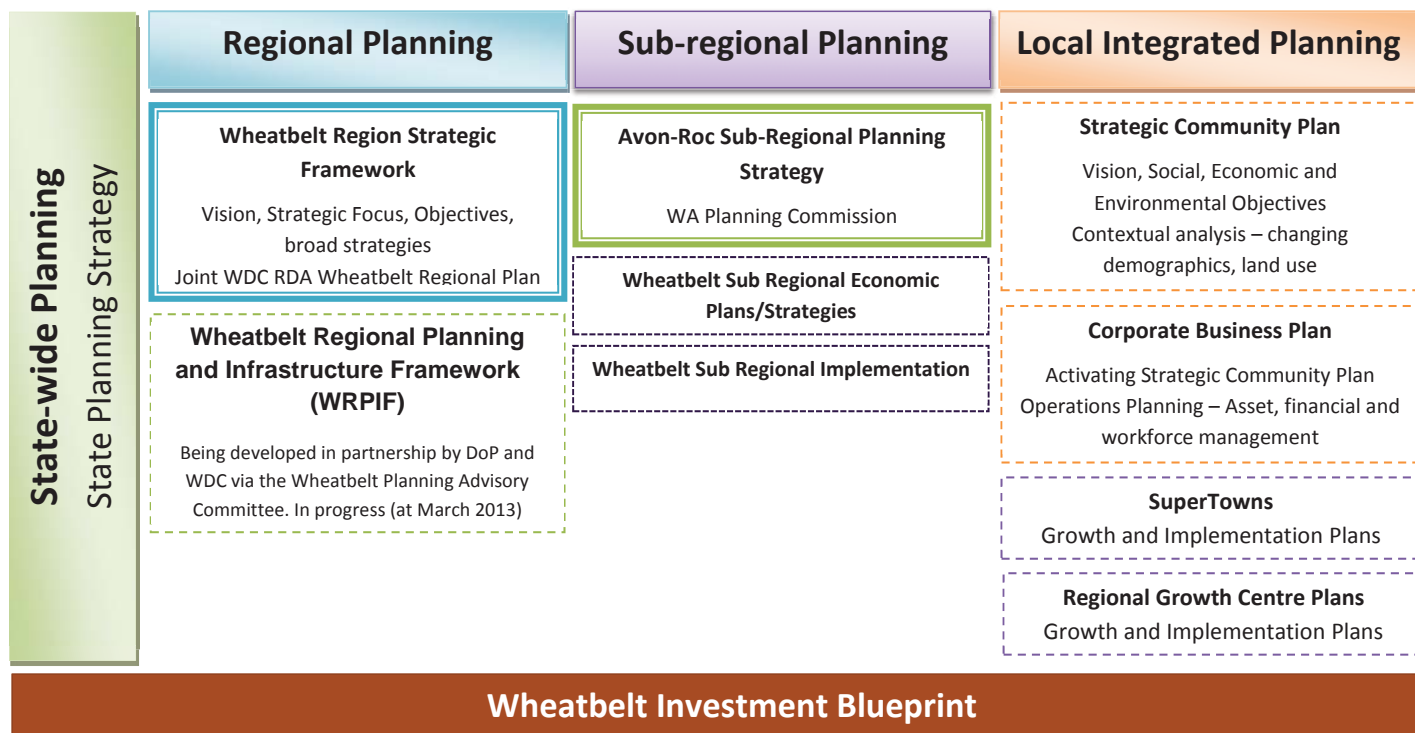
A more detailed social and economic profile is attached in Annex 2.

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

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 Bejoording, 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.

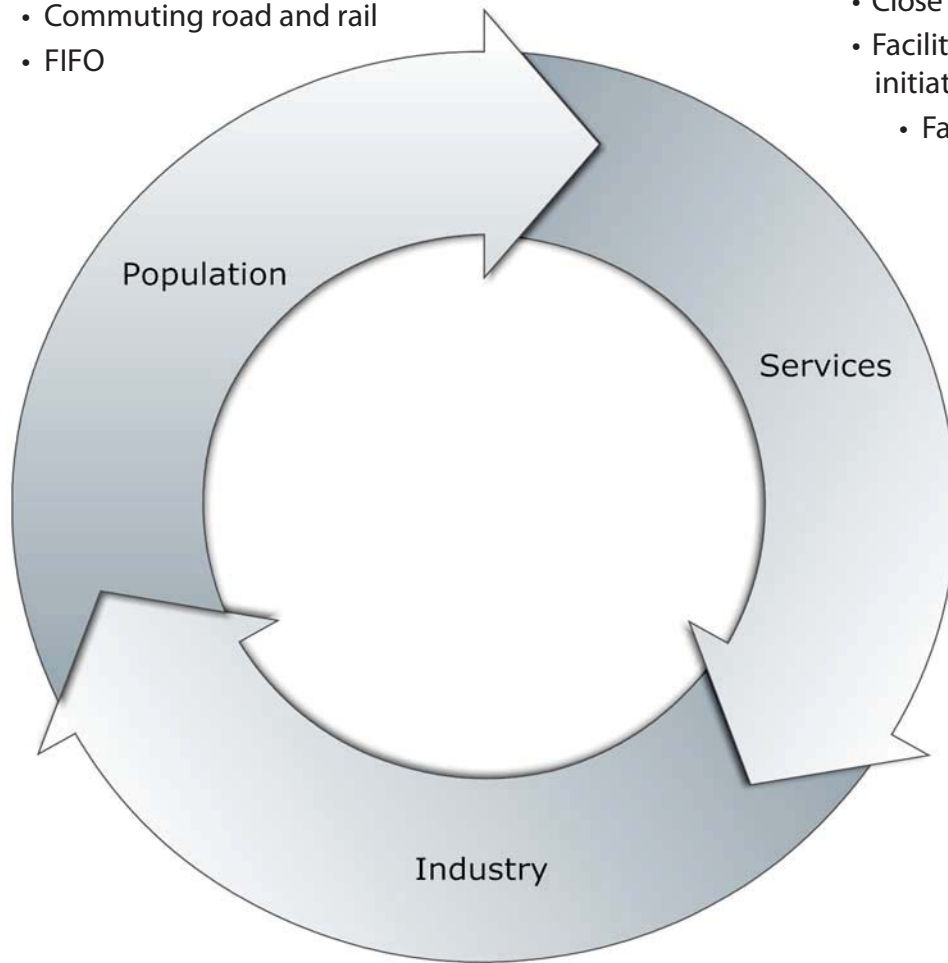
To help you see the very best of Toodyay, we have an 'all you need to know about Toodyay' brochure available from all shops.

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)

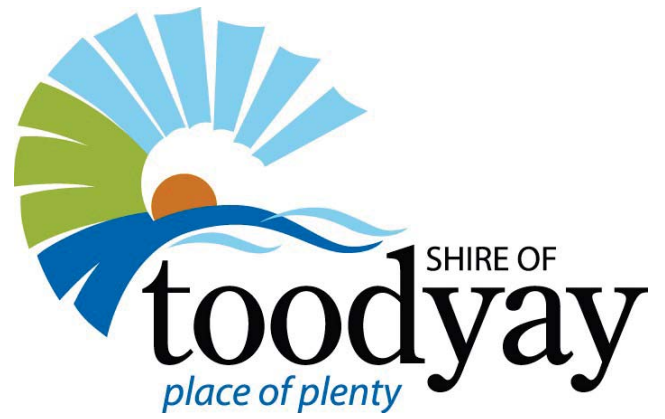
Submissions

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



2013 - 2014



Picture

Taken at the Ground Breaking Ceremony, Sport

SHIRE OF TOODYAY

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SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

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Principal place of business: 15 Fiennes Street Toodyay WA 6566	

**SHIRE OF TOODYAY
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Toodyay being the annual financial report and other information for the financial year ended 30 June 2014 are in my opinion properly drawn up to present fairly the financial position of the Shire of Toodyay as at 30 June 2014 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 1st day of Dec 2014



Stan Scott
Chief Executive Officer

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2014

	NOTE	2014 \$	2014 Budget \$	2013 \$
Revenue				
Rates	22	5,088,445	5,024,195	4,640,861
Operating Grants, Subsidies and Contributions	28	1,165,916	1,685,243	1,933,119
Fees and Charges	27	1,329,257	1,207,790	1,248,589
Interest Earnings	2(a)	194,788	115,000	175,771
Other Revenue		324,360	0	900,619
		<u>8,102,766</u>	<u>8,032,228</u>	<u>8,898,959</u>
Expenses				
Employee Costs		(3,559,875)	(3,027,101)	(3,043,878)
Materials and Contracts		(2,242,479)	(2,706,341)	(3,038,444)
Utility Charges		(433,011)	(362,483)	(361,588)
Depreciation on Non-Current Assets	2(a)	(2,137,875)	(2,037,127)	(2,052,156)
Interest Expenses	2(a)	(157,943)	(159,491)	(110,102)
Insurance Expenses		(417,533)	(394,921)	(405,371)
Other Expenditure		(80,049)	0	(98,537)
		<u>(9,028,765)</u>	<u>(8,687,464)</u>	<u>(9,110,076)</u>
		(925,999)	(655,236)	(211,117)
Non-Operating Grants, Subsidies and Contributions	28	2,062,242	5,674,480	860,220
Profit on Asset Disposals	20	16,733	64,386	100,662
Loss on Asset Disposals	20	(70,408)	(40,382)	(71,630)
		<u>1,082,568</u>	<u>5,043,248</u>	<u>678,135</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets	12	19,818,403	0	862,308
		<u>19,818,403</u>	<u>0</u>	<u>862,308</u>
Total Other Comprehensive Income		<u>19,818,403</u>	<u>0</u>	<u>862,308</u>
Total Comprehensive Income		<u><u>20,900,971</u></u>	<u><u>5,043,248</u></u>	<u><u>1,540,443</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 30 JUNE 2014

	NOTE	2014 \$	2014 Budget \$	2013 \$
Revenue				
Governance		99,516	13,500	57,103
General Purpose Funding		6,053,118	5,942,695	6,290,140
Law, Order, Public Safety		376,007	332,150	469,574
Health		65,132	61,000	55,745
Housing		9,972	23,500	52,495
Community Amenities		676,447	656,710	618,905
Recreation and Culture		193,808	296,107	204,001
Transport		188,150	253,369	538,162
Economic Services		297,246	264,531	310,006
Other Property and Services		143,370	188,666	302,828
	2(a)	<u>8,102,766</u>	<u>8,032,228</u>	<u>8,898,959</u>
Expenses				
Governance		(738,255)	(777,873)	(842,432)
General Purpose Funding		(333,999)	(357,465)	(311,828)
Law, Order, Public Safety		(1,047,546)	(1,179,682)	(1,588,713)
Health		(234,552)	(239,708)	(212,966)
Housing		(65,765)	(94,385)	(142,915)
Community Amenities		(1,128,398)	(1,273,533)	(1,107,584)
Recreation & Culture		(1,480,697)	(1,236,542)	(1,275,147)
Transport		(2,807,841)	(2,399,042)	(2,515,988)
Economic Services		(965,173)	(909,426)	(841,876)
Other Property and Services		(68,596)	(60,317)	(160,525)
	2(a)	<u>(8,870,822)</u>	<u>(8,527,973)</u>	<u>(8,999,974)</u>
Financial Costs				
Recreation & Culture		(89,571)	(89,934)	(50,264)
Transport		(53,421)	(54,165)	(43,390)
Economic Services		(8,178)	(8,318)	(8,998)
Other Property and Services		(6,773)	(7,074)	(7,450)
	2(a)	<u>(157,943)</u>	<u>(159,491)</u>	<u>(110,102)</u>
Non-Operating Grants, Subsidies and Contributions				
General Purpose Funding		558,405	558,405	76,000
Law, Order, Public Safety		31,550	0	309,816
Housing		0	4,000,000	0
Transport		1,472,287	1,116,075	474,404
		<u>2,062,242</u>	<u>5,674,480</u>	<u>860,220</u>
Profit/(Loss) on Disposal of Assets				
Transport		0	24,004	29,032
Economic Services		(25,000)	0	0
Other Property and Services		(28,675)	0	0
		<u>(53,675)</u>	<u>24,004</u>	<u>29,032</u>
Net Result		<u>1,082,568</u>	<u>5,043,248</u>	<u>678,135</u>
Other Comprehensive Income				
Changes on revaluation of non-current assets	12	19,818,403	0	862,308
Total Other Comprehensive Income		<u>19,818,403</u>	<u>0</u>	<u>862,308</u>
Total Comprehensive Income		<u>20,900,971</u>	<u>5,043,248</u>	<u>1,540,443</u>

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

**SHIRE OF TOODYAY
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2014**

	NOTE	2014 \$	2013 \$
CURRENT ASSETS			
Cash and Cash Equivalents	3	3,996,342	5,602,839
Trade and Other Receivables	4	768,518	512,678
Inventories	5	62,125	125,956
TOTAL CURRENT ASSETS		<u>4,826,985</u>	<u>6,241,473</u>
NON-CURRENT ASSETS			
Other Receivables	4	153,414	127,817
Property, Plant and Equipment	6	37,372,645	16,775,020
Infrastructure	7	49,972,370	47,987,121
TOTAL NON-CURRENT ASSETS		<u>87,498,429</u>	<u>64,889,958</u>
TOTAL ASSETS		<u>92,325,414</u>	<u>71,131,431</u>
CURRENT LIABILITIES			
Trade and Other Payables	8	928,577	543,938
Current Portion of Long Term Borrowings	9	206,666	195,091
Provisions	10	519,887	430,066
TOTAL CURRENT LIABILITIES		<u>1,655,130</u>	<u>1,169,095</u>
NON-CURRENT LIABILITIES			
Long Term Borrowings	9	2,639,400	2,846,066
Provisions	10	107,868	94,225
TOTAL NON-CURRENT LIABILITIES		<u>2,747,268</u>	<u>2,940,291</u>
TOTAL LIABILITIES		<u>4,402,398</u>	<u>4,109,386</u>
NET ASSETS		<u>87,923,016</u>	<u>67,022,045</u>
EQUITY			
Retained Surplus		64,731,777	63,205,668
Reserves - Cash Backed	11	2,510,528	2,954,069
Revaluation Surplus	12	20,680,711	862,308
TOTAL EQUITY		<u>87,923,016</u>	<u>67,022,045</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 30 JUNE 2014**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2012		62,883,232	2,598,370	0	65,481,602
Comprehensive Income Net Result		678,135	0	0	678,135
Changes on Revaluation of Non-Current Assets Total Comprehensive Income	12	<u>678,135</u> 0	<u>0</u> 0	<u>862,308</u> 862,308	<u>862,308</u> 1,540,443
Transfers from/(to) Reserves		(355,699)	355,699	0	0
Balance as at 30 June 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 Total Comprehensive Income	12	<u>1,082,568</u> 0	<u>0</u> 0	<u>19,818,403</u> 19,818,403	<u>19,818,403</u> 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

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

**SHIRE OF TOODYAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2014**

	NOTE	2014 \$	2014 Budget \$	2013 \$
Cash Flows From Operating Activities				
Receipts				
Rates		4,912,654	5,006,611	4,584,405
Operating Grants, Subsidies and Contributions		1,090,117	1,685,243	1,933,119
Fees and Charges		1,329,257	1,227,790	1,143,901
Interest Earnings		197,110	115,000	171,955
Goods and Services Tax		659,377	106,000	692,258
Other Revenue		<u>324,360</u>	<u>0</u>	<u>900,619</u>
		8,512,875	8,140,644	9,426,257
Payments				
Employee Costs		(3,474,772)	(3,027,101)	(2,984,484)
Materials and Contracts		(1,840,364)	(2,722,341)	(3,096,314)
Utility Charges		(433,011)	(362,483)	(361,588)
Interest Expenses		(159,493)	(394,921)	(110,102)
Insurance Expenses		(417,533)	(159,491)	(400,629)
Goods and Services Tax		(625,284)	(90,000)	(708,324)
Other Expenditure		<u>(80,046)</u>	<u>0</u>	<u>(98,536)</u>
		<u>(7,030,503)</u>	<u>(6,756,337)</u>	<u>(7,759,977)</u>
Net Cash Provided By (Used In) Operating Activities	13(b)	<u>1,482,372</u>	<u>1,384,307</u>	<u>1,666,280</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment		(2,684,071)	(7,830,333)	(1,687,951)
Payments for Construction of Infrastructure		(2,493,202)	(2,810,257)	(2,374,524)
Non-Operating Grants, Subsidies and Contributions		2,062,242	5,674,480	860,220
Proceeds from Sale of Plant & Equipment		221,253	371,000	222,863
Net Cash Provided by (Used in) Investment Activities		<u>(2,893,778)</u>	<u>(4,595,110)</u>	<u>(2,979,392)</u>
Cash Flows from Financing Activities				
Repayment of Debentures		(195,090)	(195,091)	(141,205)
Proceeds from New Debentures		<u>0</u>	<u>0</u>	<u>1,815,000</u>
Net Cash Provided By (Used In) Financing Activities		(195,090)	(195,091)	1,673,795
Net Increase (Decrease) in Cash Held		(1,606,497)	(3,405,894)	360,683
Cash at Beginning of Year		5,602,839	5,731,909	5,242,156
Cash and Cash Equivalents at the End of the Year	13(a)	<u><u>3,996,342</u></u>	<u><u>2,326,015</u></u>	<u><u>5,602,839</u></u>

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

**SHIRE OF TOODYAY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2014**

	NOTE	2014 Actual \$	2014 Budget \$	2013 Actual \$
Revenue				
Governance		99,516	13,500	57,103
General Purpose Funding		1,523,078	1,476,905	1,725,279
Law, Order, Public Safety		407,557	332,150	779,390
Health		65,132	61,000	55,745
Housing		9,972	4,023,500	52,495
Community Amenities		676,447	656,710	618,905
Recreation and Culture		193,808	296,107	204,001
Transport		1,660,437	1,433,830	1,113,228
Economic Services		297,246	264,531	310,006
Other Property and Services		160,102	188,666	302,828
		<u>5,093,296</u>	<u>8,746,899</u>	<u>5,218,980</u>
Expenses				
Governance		(738,255)	(777,873)	(842,432)
General Purpose Funding		(333,999)	(357,465)	(311,828)
Law, Order, Public Safety		(1,047,546)	(1,179,682)	(1,588,713)
Health		(234,552)	(239,708)	(212,966)
Housing		(65,765)	(94,385)	(142,915)
Community Amenities		(1,128,398)	(1,273,533)	(1,107,584)
Recreation and Culture		(1,570,268)	(1,326,476)	(1,325,411)
Transport		(2,861,262)	(2,493,589)	(2,631,008)
Economic Services		(998,351)	(917,744)	(850,874)
Other Property and Services		(120,776)	(67,391)	(167,975)
		<u>(9,099,172)</u>	<u>(8,727,846)</u>	<u>(9,181,706)</u>
Net Result Excluding Rates		(4,005,877)	19,053	(3,962,726)
Adjustments for Cash Budget Requirements:				
(Profit)/Loss on Asset Disposals	20	53,675	(24,004)	(29,032)
Movement in Employee Entitlement Reserve		7,274	0	(6,941)
Movement in Deferred Pensioner Rates (Non-Current)		(25,597)	0	(28,451)
Movement in Employee Benefit Provisions (Non-current)		13,643	0	4,439
Depreciation and Amortisation on Assets	2(a)	2,137,875	2,037,127	2,052,156
Capital Expenditure and Revenue				
Purchase Land and Buildings	6(a)	(1,992,981)	(7,245,583)	(770,539)
Purchase Furniture, Equipment & Computers	6(a)	(71,414)	(60,750)	(84,285)
Purchase Plant & Equipment	6(a)	(619,676)	(524,000)	(833,127)
Purchase Infrastructure	7(a)	(2,493,202)	(2,810,257)	(2,374,524)
Proceeds from Disposal of Fixed Assets	20	221,253	371,000	222,863
Repayment of Debentures	21(a)	(195,090)	(195,091)	(141,205)
Proceeds from New Debentures	21(a)	0	0	1,815,000
Transfers to Reserves (Restricted Assets)	11	(1,043,077)	(1,051,297)	(1,079,474)
Transfers from Reserves (Restricted Assets)	11	1,486,618	1,918,194	723,775
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	22(b)	2,572,086	2,672,694	2,423,296
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	22(b)	1,133,955	131,280	2,572,086
Total Amount Raised from General Rate	22(a)	<u>(5,088,445)</u>	<u>(5,024,194)</u>	<u>(4,640,861)</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 30 JUNE 2014

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 also 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 Council 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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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 twelve 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 Council's intentions to release for sale.

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 three years.

In 2013, Council 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.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council 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.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2014.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

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 Council 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.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement only become applicable for the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology in the previous reporting period (year ended 30 June 2013) the Council chose to early adopt AASB 13

As a consequence, the principles embodied in AASB 13 - Fair Value Measurement have been applied to the previous reporting period (year ended 30 June 2013).

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

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 Council.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Fixed Assets (Continued)

Depreciation

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

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

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

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

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

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

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

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

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

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 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Fair Value of Assets and Liabilities

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

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (ie: 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. 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 (ie: the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie: 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 Council 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 Council 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 30 JUNE 2014

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 Council 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 and 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 three years.

(h) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie: 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 30 JUNE 2014

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 twelve 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 Council 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 twelve 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 (ie: 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 twelve 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 30 JUNE 2014

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 Council 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 Council'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 (eg: 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 Council prior to the end of the financial year that are unpaid and arise when the Council 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 thirty days of recognition.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 twelve 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 Council'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 Council'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 twelve 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 or 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least twelve 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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Provisions

Provisions are recognised when the Council 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 Council, 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.

(o) Investment in Associates

An associate is an entity over which the Council 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 Council's share of net assets of the associate. In addition, the Council's share of the profit or loss of the associate is included in the Council's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Council'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 Council and the associate are eliminated to the extent of the Council's interest in the associate.

When the Council's share of losses in an associate equals or exceeds its interest in the associate, the Council 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 Council will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 Council'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 Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

(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 twelve months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond twelve months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next twelve months. Inventories held for trading are classified as current even if not expected to be realised in the next twelve months except for land held for sale where it is held as non-current based on the Council'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.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Comparative Figures

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

When the Council 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 30 JUNE 2014

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 Council.

Management's assessment of the new and amended pronouncements that are relevant to the Council, 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	December 2013	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 Council, 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)	December 2013	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 Council (refer (i) above).

[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]

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
<p>AASB 2011 - 7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangement Standards [Not-For-Profit entities].</p> <p>(iii)</p>	December 2012	1 January 2014	<p>Consequential changes to various standards arising from the issuance of AASB 10, 11, 12, 127 and 128.</p> <p>It is not expected to have a significant impact on Council.</p>
<p>[AASB 1, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 131, 132, 133, 136, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]</p> <p>(iv)</p>	June 2012	1 January 2014	<p>This Standard adds application guidance to AASB 132: Financial Instruments: Presentation to address potential inconsistencies identified in applying some of the offsetting criteria of AASB 132, including clarifying the meaning of "currently has a legally enforceable right of set-off" and that some gross settlement systems may be considered equivalent to net settlement.</p> <p>This Standard is not expected to significantly impact the Council's financial statements.</p>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(v) AASB 2013 - 3: Amendments to AASB 136 - Recoverable Amount Disclosures for Non-Financial Assets	June 2013	1 January 2014	This standard makes amendments to AASB 136 and includes requirements to disclose additional information when present value techniques are used to measure the recoverable amount of impaired assets. It is not expected to have a significant impact on Council.
(vi) AASB 2013-8: Amendments to Australian Accounting Standards - Australian Implementation Guidance for not-For-Profit Entities - Control and Structured Entities.	October 2013	1 January 2014	This standard adds Appendix E to AASB 10 to provide implementation guidance for Not-For-Profit entities regarding control criteria from the perspective of Not-For-Profit entities. It is not expected to have a significant impact on Council.
(vii) [AASB 10, 12 & 1049] AASB 2013-9: Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments.	December 2013	Refer Title column	Part A of this standard makes various editorial corrections to Australian Accounting Standards. Part B of this standard deletes references to AASB 1031 in various Australian Accounting Standards in advance of the withdrawal of AASB 1031. 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.
[Operative dates: Part A Conceptual Framework - 20 December 2013; Part B Materiality - 1 January 2014; Part C Financial Instruments - 1 January 2015]			As the bulk of changes related either to editorial or reference changes it is not expected to have a significant impact on Council.

Notes:

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Adoption of New and Revised Accounting Standards

During the current year, the Council 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 10	AASB 128	AASB 2012 - 2
AASB 11	AASB 2011 - 7	AASB 2012 - 3
AASB 12	AASB 2011 - 9	AASB 2012 - 5
AASB 119	AASB 2011 - 10	AASB 2012 - 10
AASB 127		

Most of the standards adopted had a minimal effect on the accounting and reporting practices of the Council 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 30 JUNE 2014

2. REVENUE AND EXPENSES	2014	2013	
	\$	\$	
(a) Net Result			
The Net Result includes:			
(i) Charging as an Expense:			
Auditors Remuneration			
- Audit of the annual financial report	22,660	32,830	
- Financial Management Review	8,163	0	
- Other Services	16,450	5,500	
	<u>47,273</u>	<u>38,330</u>	
Depreciation			
Specialised Buildings - General	142,320	225,036	
Specialised Buildings - Heritage	67,024	0	
Buildings - Non-Specialised	13,450	0	
Plant and Equipment	597,479	598,877	
Furniture and Equipment	35,863	37,050	
Computer Equipment	19,007	4,218	
Infrastructure	1,262,732	1,186,975	
	<u>2,137,875</u>	<u>2,052,156</u>	
Interest Expenses (Finance Costs)			
Debentures (refer Note 21(a))	157,943	110,102	
	<u>157,943</u>	<u>110,102</u>	
Other Revenue			
Reimbursements and Recoveries	324,360	900,619	
	<u>324,360</u>	<u>900,619</u>	
	2014	2014	2013
	Actual	Budget	Actual
	\$	\$	\$
Interest Earnings			
Investments			
- Reserve Funds	77,736	45,000	71,161
- Other Funds	60,806	45,000	68,233
Other Interest Revenue (refer note 26)	56,246	25,000	36,377
	<u>194,788</u>	<u>115,000</u>	<u>175,771</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective

The Shire of Toodyay is dedicated to providing high quality services to the community through the various service oriented programs which it has established.

COMMUNITY VISION

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

Council 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:

Administration and operation of facilities and services to members of the Council, other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.

GENERAL PURPOSE FUNDING

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 community.

Activities:

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Objective:

To provide an operational framework for good community health.

Activities:

Food quality and pest control and operation of the medical centre.

EDUCATION AND WELFARE

No allowance for income and expenditure has been made for this program.

HOUSING

Objective:

Ensure adequate housing.

Activities:

Assist in providing adequate housing to elderly and employees.
Maintenance of staff housing and other rental properties.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

2. REVENUE AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of the waste transfer station, environmental protection administration of the local planning scheme, community sponsorship and maintenance of cemeteries.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.

Activities:

Maintenance of halls, recreation/sporting facilities and various reserves.
Operation of the library, heritage facilities and cultural activities.

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, bridges, street lighting, footpaths and depots.

ECONOMIC SERVICES

Objective:

To help promote the Shire and improve its economic wellbeing.

Activities:

The regulation and provision of tourism, area promotion, economic development, building control, weed control and water standpipes.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Council's overheads operating accounts.

Activities:

Private works, Public Works Overheads, Plant Operation costs and other unclassified items.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

2. REVENUE AND EXPENSES (Continued)

(c) Conditions Over Grants/Contributions		Opening Balance (1)	Received (2)	Expended (3)	Closing Balance (1)	Received (2)	Expended (3)	Closing Balance (1)
Grant/Contribution		1/07/12	2012/13	2012/13	30/06/13	2013/14	2013/14	30/06/14
Function/Activity		\$	\$	\$	\$	\$	\$	\$
Royalties For Regions	General Purpose Funding	558,405	0	0	558,405	558,405	(558,405)	558,405
CCP - Charcoal Lane Lighting	General Purpose Funding	25,000	0	(25,000)	0	0	0	0
DLGC - Integrated Planning	Governance	0	0	0	0	25,000	0	25,000
NDRP 10/11 FESA Egress Grant	Law, Order & Public Safety	48,329	140,000	(188,329)	0	0	0	0
J Smart - Contribution To Fire Master Plan	Law, Order & Public Safety	0	10,000	0	10,000	0	0	10,000
Cat Act Implementation - Cat Pound	Law, Order & Public Safety	0	102,710	0	102,710	0	(102,710)	0
SEMC Secretariat AWARE Grant	Law, Order & Public Safety	0	0	0	0	20,727	0	20,727
Various - CCTV Grants	Law, Order & Public Safety	0	0	0	0	11,169	0	11,169
DEC - E Waste Program	Community Amenities	3,985	7,904	(11,889)	0	0	0	0
Lotterywest Structural Assessment	Recreation & Culture	11,310	0	(11,310)	0	0	0	0
Lotterywest - Interpretation Plan	Recreation & Culture	0	26,000	(26,000)	0	0	0	0
Community Arts Network (CANWA)	Recreation & Culture	0	7,000	(4,000)	3,000	0	0	3,000
EMRC - Avon Descent/IF Festival	Recreation & Culture	37,000	36,000	(37,000)	36,000	0	(36,000)	0
Roads To Recovery	Transport	686,874	97,355	(784,229)	0	728,316	(728,316)	0
MRWA Bridge Grant	Transport	19,328	4,111	0	23,439	0	0	23,439
Special Projects - Bridge Grant	Transport	0	76,000	0	76,000	0	0	76,000
Strategic Crime Prevention Unit	Transport	0	23,754	0	23,754	0	(23,754)	0
Mountain Park Subdivision	Transport	100,000	0	0	100,000	0	0	100,000
Total		1,490,231	530,834	(1,087,757)	933,308	1,343,617	(1,449,185)	827,740

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 30 JUNE 2014

	Note	2014 \$	2013 \$
3. CASH AND CASH EQUIVALENTS			
Unrestricted		658,074	754,880
Restricted		<u>3,338,268</u>	<u>4,847,959</u>
		<u>3,996,342</u>	<u>5,602,839</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlement Reserve	11	265,961	258,686
ANZAC 100th Anniversary Reserve	11	62,585	41,421
Asset Development Reserve	11	280,683	273,005
Dual Use Pathways Contribution Reserve	11	0	6,552
Emergency Management Reserve	11	31,894	20,538
Footbridge Reserve	11	5,000	0
Information Technology Reserve	11	5,000	0
Gravel Reserve	11	0	30,351
Local Planning Scheme No. 4 Reserve	11	15,836	15,403
MRWA Bridge Reserve	11	0	23,439
Old Depot Remediation Reserve	11	0	30,807
Plant Replacement Reserve	11	125,643	170,766
Rates Review Reserve	11	52,789	51,345
Recreation Centre Reserve	11	0	774,787
Recreation Development Reserve	11	1,051,034	247,496
Refuse Reserve	11	101,048	98,284
Road Contribution Reserve	11	415,915	816,706
Swimming Pool Reserve	11	97,140	94,483
Restricted Bush Fire Municipal Account		0	10,582
Unspent Grants	2(c)	827,740	933,308
Unspent Loans	21(c)	<u>0</u>	<u>950,000</u>
		<u>3,338,268</u>	<u>4,847,959</u>
4. TRADE AND OTHER RECEIVABLES			
Current			
Rates Outstanding		404,575	254,381
Sundry Debtors		262,760	211,493
GST Receivable		92,635	35,934
Interest accrued		8,548	10,870
		<u>768,518</u>	<u>512,678</u>
Non-Current			
Rates Outstanding - Pensioners		<u>153,414</u>	<u>127,817</u>
		<u>153,414</u>	<u>127,817</u>
5. INVENTORIES			
Current			
Fuel and Materials		34,490	88,009
Visitor Centre & Lolly Shop		<u>27,635</u>	<u>37,947</u>
		<u>62,125</u>	<u>125,956</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
	\$	\$
6. PROPERTY, PLANT AND EQUIPMENT		
Land and Buildings		
Freehold Land at:		
- Independent Valuation 2014	12,800,500	0
- Cost	<u>0</u>	<u>2,962,084</u>
Total Land	<u>12,800,500</u>	<u>2,962,084</u>
Specialised Buildings - General at:		
- Independent Valuation 2014	12,897,767	0
- Cost	<u>0</u>	<u>7,999,252</u>
Less: Accumulated Depreciation	<u>0</u>	<u>(1,748,492)</u>
	12,897,767	6,250,760
Specialised Buildings - Heritage at:		
- Independent Valuation 2014	6,951,000	0
- Cost	<u>0</u>	<u>3,371,977</u>
Less: Accumulated Depreciation	<u>0</u>	<u>(957,638)</u>
	6,951,000	2,414,339
Non-Specialised Buildings		
- Independent Valuation 2014	335,000	0
- Cost	<u>0</u>	<u>675,186</u>
Less: Accumulated Depreciation	<u>0</u>	<u>(110,349)</u>
	335,000	564,837
Total Buildings	<u>20,183,767</u>	<u>9,229,936</u>
Total Land and Buildings	<u>32,984,267</u>	<u>12,192,020</u>
Furniture & Equipment at:		
- Cost	595,320	595,320
Less Accumulated Depreciation	<u>(429,983)</u>	<u>(394,120)</u>
	165,337	201,200
Plant & Equipment at:		
- Management Valuation 2013	4,066,005	4,299,368
- Additions after Valuation - Cost	619,676	0
Less Accumulated Depreciation	<u>(597,479)</u>	<u>0</u>
	4,088,202	4,299,368
Computer Equipment at:		
- Cost	313,343	241,930
Less Accumulated Depreciation	<u>(178,505)</u>	<u>(159,498)</u>
	134,839	82,432
User Defined at:		
	<u>37,372,645</u>	<u>16,775,020</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014
PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

6. Land and Buildings:

The Shire's Land and Buildings were revalued at 30 June 2014 by independent valuers.

Revalued assets consist of Land, Specialised Buildings, Non-Specialised Buildings & Heritage Buildings.

In relation to certain Land and Non-Specialised Buildings, valuations were made on the basis of observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regard to certain Land and Specialised Buildings, these were valued having regard for their current replacement cost utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), current zoning, residual values and remaining useful life assessments (Level 3 inputs).

Given the significance of the Level 3 inputs into the overall fair value measurement, these Land and Specialised Building assets are deemed to have been valued using Level 3 inputs.

These 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.

The revaluation of these assets resulted in an overall increase of \$19,818,403 in the net value of the Shire's land and buildings. All of this increase was credited to the revaluation surplus in the Shire's equity (refer Note 12(a) and 12(b) for further details) and was recognised as Changes on Revaluation of non-current Assets in the Statement of Comprehensive Income.

Furniture and Equipment and Computer Equipment:

These assets are disclosed at cost less depreciation and will be assessed under fair value in 2014/2015.

Plant and Equipment:

Plant and Equipment was revalued in 2013 as part of the mandatory requirement embodied in Local Government (Financial Management) Regulation 17A.

Whilst the additions since that time are shown at 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 approximated fair value. Thus, the value is considered in accordance with Local Government (Financial Management) Regulation 17A (2) which requires these assets to be shown at fair value.

They will be revalued during the year ended 30 June 2016 in accordance with the mandatory asset measurement framework detailed in Note 1(f).

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

6. PROPERTY, PLANT AND EQUIPMENT (Continued)

(a) 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.

Level	Balance at the Beginning of the Year	Reclassifications	Additions	(Disposals)	Revaluation Increments/(Decrements)	Impairment (Losses)/Reversals	Depreciation (Expense)	Carrying Amount at the End of Year
	\$		\$	\$	\$	\$	\$	\$
Freehold Land	2	1,794,658	0	(25,000)	8,795,342	0		10,565,000
Freehold Land	3	1,167,426	1,629,213	(546,713)		0	0	2,235,500
Total Land		2,962,084	1,629,213	(25,000)	8,248,629	0	0	12,800,500
Specialised Buildings - General	3	6,250,760	(756,917)	313,645	7,232,598	0	(142,320)	12,897,766
Specialised Buildings - Heritage	3	2,414,339	0	44,818	4,558,868	0	(67,024)	6,951,001
Non-Specialised Buildings	2	500,455	0	0	(294,462)	0	(10,993)	195,000
Non-Specialised Buildings	3	64,382	0	5,305	72,770	0	(2,457)	140,000
Total Buildings		9,229,936	(756,917)	363,768	11,569,774	0	(222,794)	20,183,767
Total Land and Buildings		12,192,020	(771,343)	(25,000)	19,818,403	0	(222,794)	32,984,267
Furniture & Equipment		201,200	0	0	0	0	(35,863)	165,337
Plant & Equipment	2	2,740,050	16,564	(249,927)	0	0	(449,451)	2,661,162
Plant & Equipment	3	1,559,318	0	15,750	0	0	(148,028)	1,427,040
Computer Equipment		82,432	0	71,414	0	0	(19,007)	134,839
Total Property, Plant and Equipment		16,775,020	(754,779)	(274,927)	19,818,403	0	(875,143)	37,372,645

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

	2014	2013
	\$	\$
7. INFRASTRUCTURE		
- Infrastructure - Cost	69,048,963	65,735,210
Less Accumulated Depreciation	<u>(19,076,593)</u>	<u>(17,748,089)</u>
	<u>49,972,370</u>	<u>47,987,121</u>
	<u><u>49,972,370</u></u>	<u><u>47,987,121</u></u>

Infrastructure Assets

Assets are carried at cost less depreciation. During the year ended 30 June 2015 they will be classified into relevant categories and valued in accordance with mandatory asset measurement framework detailed in Note 1(f)

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

7. INFRASTRUCTURE (Continued)

(a) 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 \$	Reclassifications	Additions \$	(Disposals) \$	Revaluation Increments/ Decrements) \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Carrying Amount at the End of Year \$
Infrastructure	47,987,121	754,779	2,493,202	0	0	0	(1,262,732)	49,972,370
Total	47,987,121	754,779	2,493,202		0	0	(1,262,732)	49,972,370

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

	2014	2013
	\$	\$
8. TRADE AND OTHER PAYABLES		
Current		
Sundry Creditors	695,804	393,521
Accrued Interest on Debentures	14,481	16,031
Accrued Salaries and Wages	116,026	90,303
ATO Liabilities	66,266	44,083
Receipts In Advance	36,000	0
	<u>928,577</u>	<u>543,938</u>

9. LONG-TERM BORROWINGS

Current		
Secured by Floating Charge Debentures	206,666	195,091
	<u>206,666</u>	<u>195,091</u>
Non-Current		
Secured by Floating Charge Debentures	2,639,400	2,846,066
	<u>2,639,400</u>	<u>2,846,066</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS

Analysis of Total Provisions		
Current	519,887	430,066
Non-Current	107,868	94,225
	<u>627,755</u>	<u>524,291</u>

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2013	257,512	266,779	524,291
Additional provision/ amounts used	29,728	73,736	103,464
Balance at 30 June 2014	<u>287,240</u>	<u>340,515</u>	<u>627,755</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

	2014 \$	2014 Budget \$	2013 \$
11. RESERVES - CASH BACKED			
(a) Employee Entitlement Reserve			
Opening Balance	258,686	258,686	265,628
Amount Set Aside / Transfer to Reserve	7,275	36,400	68,058
Amount Used / Transfer from Reserve	<u>0</u>	<u>(30,000)</u>	<u>(75,000)</u>
	<u>265,961</u>	<u>265,086</u>	<u>258,686</u>
(b) 175th Birthday Celebration Reserve			
Opening Balance	0	0	114,260
Amount Set Aside / Transfer to Reserve	0	0	1,275
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>(115,535)</u>
	<u>0</u>	<u>0</u>	<u>0</u>
(c) ANZAC 100th Anniversary Reserve			
Opening Balance	41,421	41,421	20,563
Amount Set Aside / Transfer to Reserve	21,164	20,615	20,858
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>62,585</u>	<u>62,036</u>	<u>41,421</u>
(d) Asset Development Reserve			
Opening Balance	273,005	273,005	265,854
Amount Set Aside / Transfer to Reserve	7,678	4,959	7,151
Amount Used / Transfer from Reserve	<u>0</u>	<u>(125,000)</u>	<u>0</u>
	<u>280,683</u>	<u>152,964</u>	<u>273,005</u>
(e) Dual Use Pathways Contribution Reserve			
Opening Balance	6,552	6,552	6,381
Amount Set Aside / Transfer to Reserve	122	0	171
Amount Used / Transfer from Reserve	<u>(6,674)</u>	<u>(6,552)</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>6,552</u>
(f) Emergency Management Reserve			
Opening Balance	20,538	20,538	20,000
Amount Set Aside / Transfer to Reserve	11,356	10,305	538
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>31,894</u>	<u>30,843</u>	<u>20,538</u>
(g) Footbridge Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	5,000	5,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,000</u>	<u>5,000</u>	<u>0</u>
(h) Information Technology Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	5,000	5,000	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>5,000</u>	<u>5,000</u>	<u>0</u>
(i) Gravel Reserve			
Opening Balance	30,351	30,351	29,556
Amount Set Aside / Transfer to Reserve	560	0	795
Amount Used / Transfer from Reserve	<u>(30,911)</u>	<u>(30,351)</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>30,351</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

	2014 \$	2014 Budget \$	2013 \$
11 RESERVES - CASH BACKED (Continued)			
(j) Local Planning Scheme No. 4 Reserve			
Opening Balance	15,403	15,403	15,000
Amount Set Aside / Transfer to Reserve	433	0	403
Amount Used / Transfer from Reserve	0	(15,403)	0
	<u>15,836</u>	<u>0</u>	<u>15,403</u>
(k) MRWA Bridge Reserve			
Opening Balance	23,439	23,439	22,825
Amount Set Aside / Transfer to Reserve	432	0	614
Amount Used / Transfer from Reserve	(23,871)	(23,439)	0
	<u>0</u>	<u>0</u>	<u>23,439</u>
(l) Old Depot Remediation Reserve			
Opening Balance	30,807	30,807	30,000
Amount Set Aside / Transfer to Reserve	568	0	807
Amount Used / Transfer from Reserve	(31,375)	(30,807)	0
	<u>0</u>	<u>0</u>	<u>30,807</u>
(m) Plant Replacement Reserve			
Opening Balance	170,766	170,766	149,724
Amount Set Aside / Transfer to Reserve	154,877	152,537	554,282
Amount Used / Transfer from Reserve	(200,000)	(200,000)	(533,240)
	<u>125,643</u>	<u>123,303</u>	<u>170,766</u>
(n) Rates Review Reserve			
Opening Balance	51,345	51,345	50,000
Amount Set Aside / Transfer to Reserve	1,444	0	1,345
Amount Used / Transfer from Reserve	0	(51,345)	0
	<u>52,789</u>	<u>0</u>	<u>51,345</u>
(o) Recreation Centre Reserve			
Opening Balance	774,787	774,787	754,493
Amount Set Aside / Transfer to Reserve	0	11,510	20,294
Amount Used / Transfer from Reserve	(774,787)	(786,297)	0
	<u>0</u>	<u>0</u>	<u>774,787</u>
(p) Recreation Development Reserve			
Opening Balance	247,496	247,496	241,015
Amount Set Aside / Transfer to Reserve	803,538	789,974	6,481
Amount Used / Transfer from Reserve	0	(100,000)	0
	<u>1,051,034</u>	<u>937,470</u>	<u>247,496</u>
(q) Refuse Reserve			
Opening Balance	98,284	98,284	95,710
Amount Set Aside / Transfer to Reserve	2,764	1,460	2,574
Amount Used / Transfer from Reserve	0	(30,000)	0
	<u>101,048</u>	<u>69,744</u>	<u>98,284</u>
(r) Road Contribution Reserve			
Opening Balance	816,706	816,706	425,354
Amount Set Aside / Transfer to Reserve	18,209	12,133	391,352
Amount Used / Transfer from Reserve	(419,000)	(489,000)	0
	<u>415,915</u>	<u>339,839</u>	<u>816,706</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

	2014 \$	2014 Budget \$	2013 \$
11. RESERVES - CASH BACKED (continued)			
(s) Swimming Pool Reserve			
Opening Balance	94,483	94,483	92,008
Amount Set Aside / Transfer to Reserve	2,657	1,404	2,475
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>97,140</u>	<u>95,887</u>	<u>94,483</u>
TOTAL RESERVES	<u>2,510,528</u>	<u>2,087,172</u>	<u>2,954,069</u>
Total Opening Balance	2,954,069	2,954,069	2,598,370
Total Amount Set Aside / Transfer to Reserve	1,043,077	1,051,297	1,079,474
Total Amount Used / Transfer from Reserve	<u>(1,486,618)</u>	<u>(1,918,194)</u>	<u>(723,775)</u>
TOTAL RESERVES	<u>2,510,528</u>	<u>2,087,172</u>	<u>2,954,069</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.

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 payment for Employee Entitlement liabilities.
- (b) **175th Birthday Celebration Reserve**
Funds set aside to assist with the cost of birthday celebrations for the Shire of Toodyay in 2011.
- (c) **ANZAC 100th Anniversary Reserve**
Funds set aside for the celebration and commemoration of the 100th ANZAC Anniversary.
- (d) **Asset Development Reserve**
Funds set aside for the future purchase and/or development of assets.
- (e) **Dual Use Pathways Contribution Reserve**
Funds set aside from contributions towards future construction of dual use pathways.
- (f) **Emergency Management Reserve**
Funds set aside to assist in emergency and management recovery.
- (g) **Footbridge Reserve**
Funds set aside for the maintenance and upkeep of the footbridge between Newcastle Park and the school.
- (h) **Information Technology Reserve**
Funds set aside for the replacement and maintenance of Computer Hardware.
- (i) **Gravel Reserve**
Funds set aside to assist with the purchase of a Gravel Pit.
- (j) **Local Planning Scheme No. 4 Reserve**
Funds set aside to advertise the Local Planning Scheme No. 4 Review.
- (k) **MRWA Bridge Reserve**
Unspent funds from WALGC for bridge works on Shire owned bridges.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

11. RESERVES - CASH BACKED (continued)

- (l) Old Depot Remediation Reserve
Funds set aside for the remediation and investigation of the old depot facilities.
- (m) Plant Replacement Reserve
Funds set aside for the continual upgrade and replacement of Council's plant network.
- (n) Rates Review Reserve
Funds set aside to conduct a rates review and obtain current valuations upon review completion.
- (o) Recreation Centre Reserve
Funds set aside towards the development of a multi purpose recreation centre.
- (p) Recreation Development Reserve
Funds set aside for the development of Recreational Facilities within the Shire of Toodyay's Recreation Precinct located adjacent to the Toodyay District High School.
- (q) Refuse Reserve
Funds set aside for the development and maintenance of the Shire of Toodyay Waste Transfer Station.
- (r) Road Contribution Reserve
Funds set aside from contributions towards continuing road works.
- (s) Swimming Pool Reserve
Funds collected by way of a voluntary levy in 1996-1997 for a swimming pool.

The Employee Entitlement and Plant Replacement Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

12. REVALUATION SURPLUS

	2014 \$	2013 \$
Revaluation surpluses have arisen on revaluation of the following classes of non-current assets:		
(a) Land		
Opening Balance	0	0
Revaluation Increment	8,248,629	0
Revaluation Decrement	0	0
	8,248,629	0
(b) Buildings		
Opening Balance	0	0
Revaluation Increment	11,569,774	0
Revaluation Decrement	0	0
	11,569,774	0
(c) Plant & Equipment		
Opening Balance	862,308	0
Revaluation Increment	0	862,308
Revaluation Decrement	0	0
	862,308	862,308
TOTAL ASSET REVALUATION SURPLUS	20,680,711	862,308

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

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:

	2014 \$	2014 Budget \$	2013 \$
Cash and Cash Equivalents	<u>3,996,342</u>	<u>2,326,015</u>	<u>5,602,839</u>
(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	1,082,568	5,043,248	678,135
Depreciation	2,137,875	2,037,127	2,052,156
(Profit)/Loss on Sale of Asset	53,675	(24,004)	(29,032)
(Increase)/Decrease in Receivables	(215,172)	(40,000)	(181,025)
(Increase)/Decrease in Inventories	63,830	22,416	(40,959)
Increase/(Decrease) in Payables	318,374	30,000	9,476
Increase/(Decrease) in Employee Provisions	103,464	(10,000)	37,749
Grants Contributions for the Development of Assets	(2,062,242)	(5,674,480)	(860,220)
Net Cash from Operating Activities	<u>1,482,372</u>	<u>1,384,307</u>	<u>1,666,280</u>
(c) Undrawn Borrowing Facilities			
	2014		2013
	\$		\$
Credit Standby Arrangements			
Bank Overdraft limit	400,000		400,000
Bank Overdraft at Balance Date	0		0
Credit Card limit	20,000		24,000
Credit Card Balance at Balance Date	(3,761)		(6,439)
Total Amount of Credit Unused	<u>416,239</u>		<u>417,561</u>
Loan Facilities			
Loan Facilities - Current	206,666		195,091
Loan Facilities - Non-Current	2,639,400		2,846,066
Total Facilities in Use at Balance Date	<u>2,846,066</u>		<u>3,041,157</u>
Unused Loan Facilities at Balance Date	<u>0</u>		<u>950,000</u>

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014**

14. CONTINGENT ASSETS AND LIABILITIES

The Shire of Toodyay has no contingent assets or liabilities as at 30 June 2014.

15. CAPITAL AND LEASING COMMITMENTS

The Shire of Toodyay does not have any capital or leasing commitments as at 30 June 2014.

16. JOINT VENTURE ARRANGEMENTS

The Shire of Toodyay is not party to any Joint Venture Arrangements as at 30 June 2014.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2014	2013
	\$	\$
Governance	12,000,553	2,940,884
General Purpose Funding	610,777	0
Law, Order, Public Safety	3,059,962	1,786,019
Health	1,086,931	390,857
Housing	2,003,801	905,318
Community Amenities	447,388	561,155
Recreation and Culture	11,305,716	4,212,387
Transport	51,454,189	50,280,824
Economic Services	1,608,077	791,813
Other Property and Services	2,684,821	2,167,722
Unallocated	6,063,199	7,094,452
	<u>92,325,414</u>	<u>71,131,431</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

18. FINANCIAL RATIOS	2014	2013	2012
Current Ratio	1.072	1.531	1.995
Asset Sustainability Ratio	1.360	1.925	2.109
Debt Service Cover Ratio	3.728	7.880	21.128
Operating Surplus Ratio	(0.141)	(0.026)	0.373
Own Source Revenue Coverage Ratio	0.764	0.770	0.884

The above ratios are calculated as follows:

Current Ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset Sustainability Ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{Depreciation expenses}}$
Debt Service Cover Ratio	$\frac{\text{annual operating surplus before interest and depreciation}}{\text{principal and interest}}$
Operating Surplus Ratio	$\frac{\text{operating revenue minus operating expenses}}{\text{own source operating revenue}}$
Own Source Revenue Coverage Ratio	$\frac{\text{own source operating revenue}}{\text{operating expenses}}$

Notes:

Information relating to the **Asset Consumption Ratio** and **Asset Funding Renewal Ratio** can be found at Supplementary Ratio Information on page 60.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

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 2013 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June 2014 \$
Housing Bonds	13,450	20,075	0	33,525
BRB/BCITF	4,085	22,595	(21,179)	5,501
Other General Deposits*	32,403	0	(29,079)	3,324
Quarry Rehabilitation Fees	1,275,530	24,537	0	1,300,067
Road Retention Bonds	29,438	110	0	29,548
Tree Planting Deposits	6,146	2	(5,500)	648
Venue Hire Bonds	12,321	16,400	(15,250)	13,471
Drainage Bonds	0	2,750	0	2,750
Nomination Deposits	0	480	(480)	0
Crossover Bonds	99,140	5,600	(8,600)	96,140
Kerb Deposits	8,600	0	0	8,600
Standpipe Bonds	11,910	250	(200)	11,960
	<u>1,493,023</u>			<u>1,505,534</u>

Note: Other General Deposits has been separated to include new categories for Crossover Bonds, Kerb Deposits and Standpipe Bonds.

20. DISPOSALS OF ASSETS - 2013/2014 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 and Services						
T0017 - John Deere 670D Grader	0	186,864	0	150,000	0	(36,864)
1TIL297 - Dolly 1	13,180	9,597	7,614	15,000	(5,566)	5,403
Dolly 2 - 1TJR183	10,948	13,470	8,496	15,000	(2,452)	1,530
T009 - Truck (from 2012-13)	49,626	0	62,727	0	13,101	0
T0010 - Truck	92,930	41,782	63,636	77,000	(29,294)	35,218
T4623 - Tow Behind Sweeper	8,887	10,546	8,500	8,000	(387)	(2,546)
T0013 - Mitsubishi Triton Garden	0	6,930	0	7,000	0	70
T0014 - Mitsubishi Triton Garden	6,375	5,018	8,727	7,000	2,352	1,982
T0026 - Mitsubishi Triton Dual Cab (WC)	18,970	15,911	16,182	15,000	(2,788)	(911)
T6364 - Mitsubishi Triton	7,296	5,759	7,455	7,000	159	1,241
T6480 - Mitsubishi Triton	0	5,749	0	14,000	0	8,251
T0000 - Mazda 6 Sports Sedan	11,680	15,061	9,597	15,000	(2,083)	(61)
1DGW869 - Mazda 6 Sports Sedan	14,066	14,226	11,228	16,000	(2,838)	1,774
T1184 - Mitsubishi 4x4 D/Cab (BS/EC)	15,970	16,083	17,091	25,000	1,121	8,917
Land and Buildings						
Lot 181 Hammersley Street	25,000	0	0	0	(25,000)	0
	<u>274,928</u>	<u>346,996</u>	<u>221,253</u>	<u>371,000</u>	<u>(53,675)</u>	<u>24,004</u>

Profit	16,733	64,386
Loss	(70,408)	(40,382)
	<u>(53,675)</u>	<u>24,004</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

21. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 1 July 2013 \$	New Loans \$	Principal Repayments		Principal 30 June 2014		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Recreation and Culture								
Loan 65 - Community Centre	83,069		8,085	8,085	74,984	74,985	5,608	5,611
Loan 67 - Library Upgrade	410,045		26,383	26,383	383,662	382,510	26,887	26,933
Loan 69 - Library Upgrade	205,649		24,234	24,234	181,415	181,415	12,489	12,656
Loan 72 - Recreation Precinct	1,000,000		31,877	31,878	968,122	968,122	44,587	44,734
Transport								
Loan 68 - Stirling Terrace	191,008		43,286	43,286	147,722	147,721	11,234	11,916
Loan 70 - Footbridge	105,284		10,721	10,721	94,563	94,562	5,797	5,804
Loan 71 - Depot	802,251		26,369	26,369	775,882	775,882	36,390	36,445
Economic Services								
Loan 64 - Visitor Centre	128,374		12,625	12,625	115,749	115,748	8,178	8,318
Other Property and Services								
Loan 63 - Bank Building	115,476		11,510	11,510	103,966	103,967	6,773	7,074
	3,041,156	0	195,090	195,091	2,846,065	2,844,912	157,943	159,491

All loan repayments were financed by general purpose revenue.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

21. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013/2014

The Shire did not take up any new debentures during the year ended 30 June 2014.

(c) Unspent Debentures

Particulars	Date Borrowed	Balance 1 July 13 \$	Borrowed During Year \$	Expended During Year \$	Balance 30 June 14 \$
Loan 72 - Recreation Precinct	24.05.13	950,000	0	(950,000)	0
		950,000	0	(950,000)	0

The Shire did not have any unspent debentures as at 30 June 2014.

(d) Overdraft

Council established an overdraft facility of \$400,000 in 2004 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2013 and 30 June 2014 was \$nil.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

22. RATING INFORMATION - 2013/2014 FINANCIAL YEAR

(a) Rates		Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Total Revenue \$
RATE TYPE										
General Rate										
GRV	15.1466		336	3,999,654	605,812	4,195	610,007	605,812	0	605,812
GRV Rural	15.1466		1	14,300	2,166	0	2,166	2,166	0	2,166
Unimproved Value Valuations										
UV General	0.7437		1,126	225,756,000	1,678,947	0	1,678,947	1,678,947	0	1,678,947
UV Morangup	0.7437		350	67,003,000	498,301	0	498,301	498,301	0	498,301
UV Rural	0.7437		223	156,228,000	1,161,868	0	1,161,868	1,161,868	0	1,161,868
Sub-Totals			2,036	453,000,954	3,947,094	4,195	3,951,289	3,947,094	0	3,947,095
Minimum Payment										
GRV	1,150		203	1,145,878	233,450	0	233,450	233,450	0	233,450
GRV Rural	1,150		1	0	1,150	0	1,150	1,150	0	1,150
Unimproved Value Valuations										
UV General	1,150		719	86,423,442	826,850	83,122	909,972	826,850	0	826,850
UV Morangup	1,150		13	1,675,200	14,950	0	14,950	14,950	0	14,950
Sub-Totals			936	89,244,520	1,076,400	83,122	1,159,522	1,076,400	0	1,076,400
Rates In Advance Ex-Gratia Rates										
Total Amount Raised From General Rate							5,110,811			5,023,495
							(23,177)			0
							811			700
							5,088,445			5,024,195

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

22. RATING INFORMATION - 2013/2014 FINANCIAL YEAR (Continued)

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

	2014 (30 June 2014 Carried Forward) \$	2014 (1 July 2013 Brought Forward) \$	2013 (30 June 2013 Carried Forward) \$
Surplus/(Deficit) 1 July 13 Brought Forward	<u>1,133,955</u>	<u>2,572,086</u>	<u>2,572,086</u>
Comprises:			
Cash - Unrestricted	658,074	2,648,769	754,880
Cash - Restricted	3,338,268	2,954,070	4,847,959
Rates Outstanding	404,575	254,381	254,381
Sundry Debtors	287,289	211,493	211,493
GST Receivable	1,841	35,934	35,934
Interest accrued	8,548	10,870	10,870
Inventories	62,125	125,956	125,956
Less:			
Sundry Creditors	(695,804)	(393,521)	(393,521)
Accrued Interest on Debentures	(14,481)	(16,031)	(16,031)
Accrued Salaries and Wages	(116,026)	(90,303)	(90,303)
ATO Liabilities	0	(44,083)	(44,083)
Receipts In Advance	(36,000)	0	0
Current Portion of Long Term Borrowings			
Secured by Floating Charge Debentures	(206,666)	(195,091)	(195,091)
Provision for Annual Leave	(287,240)	(257,512)	(257,512)
Provision for Long Service Leave	(232,647)	(172,554)	(172,554)
Net Current Assets	<u>3,171,856</u>	<u>5,072,378</u>	<u>5,072,378</u>
Less:			
Reserves - Restricted Cash	(2,510,528)	(2,954,069)	(2,954,069)
Add:			
Secured by Floating Charge Debentures	206,666	195,091	195,091
Reserves - Employee Entitlements	265,961	258,686	258,686
Surplus/(Deficit)	<u>1,133,955</u>	<u>2,572,086</u>	<u>2,572,086</u>

Difference

There was no difference between the Surplus/(Deficit) 1 July 2013 Brought Forward position used in the 2014 audited financial report and the Surplus/(Deficit) Carried Forward position as disclosed in the 2013 audited financial report.

**SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014**

23. SPECIFIED AREA RATE - 2013/2014 FINANCIAL YEAR

The Shire did not impose any Specified Area Rates.

24. SERVICE CHARGES - 2013/2014 FINANCIAL YEAR

The Shire did not impose any service charges.

**25. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2013/2014 FINANCIAL YEAR**

There were no discounts, concessions or write-offs allowed for in the 2013/2014 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 - One Month Personal Training Voucher valued at \$600 donated by Full Circle Gym;
- Third Prize – Two night's accommodation at the Ibis Hotel Perth with breakfast and a bottle of wine valued at \$486 donated by Accor Hotels;
- Fourth Prize – Stihl Chainsaw valued at \$399 donated by Toodyay Home Hardware;
- Fifth & Sixth Prize – Double passes to Sol Gabetta Plays Dvorak (16 November 2013) valued at \$170 donated by WA Symphony Orchestra (WASO);
- Seventh Prize - Gift Basket valued at \$150 donated by Avon Valley Jewellery & Gifts;
- Eighth Prize – \$100 gift voucher to spend at Alicia Estate donated by Alicia Estate;
- Ninth Prize – Pedestal Bird Bath in terracotta clay donated by Picnic Hill Pottery;
- Tenth Prize - Two adult passes for Penguin & Sea Lion Boat Cruise valued at \$73 donated by Rockingham Wild Encounters; and
- Eleventh Prize – Hydrating Eye Crème & Body Set valued at \$50 donated by Clare Love Beauty Therapy.

26. INTEREST CHARGES AND INSTALMENTS - 2013/2014 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	Revenue \$	Budgeted Revenue \$
Interest on Unpaid Rates	11.00%	N/A	35,635	25,000
Interest on Instalments Plan	5.50%	N/A	20,611	20,000
Charges on Instalment Plan	N/A	7.50	1,691	20,000
			57,937	65,000

Ratepayers had the option of paying rates in four equal instalments, due on 11 October 2013, 11 December 2013, 10 February 2014 and 14 April 2014.

Administration charges & interest applied for those who selected the instalment option.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

27. FEES & CHARGES	2014	2013
	\$	\$
Governance	29,854	1,610
General Purpose Funding	47,974	40,539
Law, Order, Public Safety	70,029	30,060
Health	63,131	54,507
Housing	3,850	28,710
Community Amenities	649,040	584,264
Recreation and Culture	58,810	63,723
Transport	55,522	66,040
Economic Services	280,469	307,069
Other Property and Services	70,578	72,067
	<u>1,329,257</u>	<u>1,248,589</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:

	2014	2013
	\$	\$
By Nature or Type:		
Operating Grants, Subsidies and Contributions	1,165,916	1,933,119
Non-Operating Grants, Subsidies and Contributions	2,062,242	860,220
	<u>3,228,158</u>	<u>2,793,339</u>
By Program:		
Governance	24,963	55,492
General Purpose Funding	1,274,494	1,368,693
Law, Order, Public Safety	219,430	421,418
Community Amenities	3,155	34,641
Recreation and Culture	106,996	62,528
Transport	1,585,342	782,407
Economic Services	13,778	0
Other Property and Services	0	68,160
	<u>3,228,158</u>	<u>2,793,339</u>

29. EMPLOYEE NUMBERS

The number of full-time equivalent employees at balance date

<u>49</u>	<u>46</u>
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SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

30. ELECTED MEMBERS REMUNERATION	2014	2014	2013
	\$	Budget	\$
		\$	
The following fees, expenses and allowances were paid to council members and/or the president.			
Meeting Fees	116,724	118,400	60,146
President's Allowance	16,954	15,326	9,600
Deputy President's Allowance	3,592	3,831	2,400
Travelling Expenses	4,786	9,000	2,546
Telecommunications Allowance	13,153	14,500	8,127
	<u>155,209</u>	<u>161,057</u>	<u>82,819</u>

31. MAJOR LAND TRANSACTIONS

Council did not participate in any major land transactions during the 2013/2014 financial year.

32. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council did not participate in any trading undertakings or major trading undertakings during the 2013/2014 financial year.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

33. FINANCIAL RISK MANAGEMENT

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

Council 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 Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2014	2013	2014	2013
	\$	\$	\$	\$
Financial Assets				
Cash and cash equivalents	3,996,342	5,602,839	3,996,342	5,602,839
Receivables	921,932	640,495	921,932	640,495
	<u>4,918,274</u>	<u>6,243,334</u>	<u>4,918,274</u>	<u>6,243,334</u>
Financial Liabilities				
Payables	928,577	543,938	928,577	543,938
Borrowings	2,846,066	3,041,157	2,776,896	2,976,125
	<u>3,774,643</u>	<u>3,585,094</u>	<u>3,705,473</u>	<u>3,520,063</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 30 JUNE 2014

33. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Financial assets at fair value through profit and loss

Held-to-maturity investments

Council'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 break-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 Council.

Council manages these risks by diversifying its portfolio and only investing in registered commercial banks. Council also seeks advice from independent advisers (where applicable) before placing any cash and investments.

	2014	2013
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	39,963	56,028
- Statement of Comprehensive Income	39,963	56,028

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 30 JUNE 2014**

33. FINANCIAL RISK MANAGEMENT (Continued)

(b) Receivables

Council'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. Council 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 Council to recover these debts as a secured charge over the land - that is, the land can be sold to recover the debt. Council 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.

Council 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 Council's credit risk at balance date was:

	2014	2013
Percentage of Rates and Annual Charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of Other Receivables		
- Current	95%	94%
- Overdue	5%	6%

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2014

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. Council 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 Council's Payables and Borrowings are set out in the Liquidity Sensitivity Table below:

	<u>2014</u>	<u>2013</u>			
	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
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>
Payables	543,938	0	0	543,938	543,938
Borrowings	354,583	1,363,126	2,662,893	4,380,602	3,041,156
	<u>898,521</u>	<u>1,363,126</u>	<u>2,662,893</u>	<u>4,924,540</u>	<u>3,585,094</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2014

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. Council 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 %
Year Ended 30 June 2014								
Borrowings								
Fixed Rate Debentures	0	0	147,722	0	0	2,698,344	2,846,066	4.92%
Weighted Average Effective Interest Rate	-	-	5.01%	-	-	4.52%		
Year Ended 30 June 2013								
Borrowings								
Fixed Rate Debentures	0	0	0	191,007	0	2,850,149	3,041,156	5.01%
Weighted Average Effective Interest Rate	-	-	-	5.08%	-	4.59%		

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

REPORT ON THE FINANCIAL REPORT

We have audited the accompanying financial report of the Shire of Toodyay, which comprises the statement of financial position as at 30 June 2014, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL REPORT

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

AUDITOR'S RESPONSIBILITY

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

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

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

AUDITOR'S OPINION

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

- a) giving a true and fair view of the Shire's financial position as at 30 June 2014 and of its financial performance and its cash flows for the year ended on that date; and
- b) complying with Australian Accounting Standards (including Australian Accounting Interpretations).

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- c) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- d) No matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- e) In relation to the Supplementary Ratio Information presented at page 60 of this report, we have reviewed the calculation for the Asset Consumption ratio as presented and nothing has come to our attention to suggest it is not:
 - i) reasonably calculated; and
 - ii) based on verifiable information.

The Asset Renewal Funding Ratio was not calculated and no review was carried out.

- f) All necessary information and explanations were obtained by us.
- g) All audit procedures were satisfactorily completed in conducting our audit

Date: 1 December 2014
Perth, WA

UHY HAINES NORTON
CHARTERED ACCOUNTANTS



DAVID TOMASI
PARTNER

**SHIRE OF TOODYAY
SUPPLEMENTARY RATIO INFORMATION
FOR THE YEAR ENDED 30 JUNE 2014**

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.

	2014	2013	2012
Asset Consumption Ratio	0.812	0.745	N/A
Asset Renewal Funding Ratio	N/A*	N/A*	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	$\frac{\text{NPV of Planning Capital Renewal Over 10 Years}}{\text{NPV of Required Capital Expenditure Over 10 Years}}$

N/A - In keeping with amendments to Local Government (Financial Management) Regulations 50, comparatives for the 2012 year have not been reported as financial information is not available.

N/A* - The Asset Renewal Funding Ratio has not been calculated for 2014 due to the Shire having insufficient confidence in the renewal requirements identified in the Asset Management Plan and the 2013 data was not available to calculate the ratio.

