



Adopted by Council on 19 December 2017  
(Resolution No. 240/12/17)



# 2016/2017 Annual Report

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## SHIRE PRESIDENT - Cr Brian Rayner



I was elected President of the Shire of Toodyay on 23 October 2017. While I was on Council during this year covered by the report, I was not President. I have drawn heavily on past President Mr David Dow's knowledge and experience to compile this report.

The October elections did not see Cr Dow re-elected to Council and we express our sincere thanks and appreciation to him for his tireless efforts throughout this four years as President.

Well done David.

In the October elections myself (North Ward), Councillor's Chitty (East Ward) and Greenway (West Ward) were re-elected and Councillor Granger (Central Ward) was elected for a four year term while Benjamin Bell (East Ward) was elected for a two year term, filling the vacancy on Council left after the resignation of Councillor Kate Wood in April.

The Annual Report for the financial year ended 30 June 2017 gives an overview of the Shire of Toodyay's activities and functions throughout the past year. Once again the Shire finished the year on a sound financial footing with a small budget surplus and a slight increase in capital reserves. Cash backed reserves at years end totalled \$3,152,298.

As well as an overview of the Shire's financial status, this document gives an overview of the functions of the Shire's main administrative departments; all operating under the oversight of the Chief Executive Officer.

Reports from Planning and Development, Corporate Services, Community Development and Works and Services give a comprehensive overview of the functions and activities of the various sectors within their sub groups.

The annual budget adopted by Council on July 2016 was based on an increase of 3.5% in rates collected, giving an overall budgeted rates revenue of \$6,122,461. This continues the downward trend in the percentage increase of rates collected despite the Shire of Toodyay Strategic Community Strategic Plan 2013 to 2023 proposing an annual rate increases of 5% above inflation. Council is of the view that increases of this magnitude are not desirable in the current tight economic climate.

For several years the Shire has been aware of the need to carry out a comprehensive review of the basis of rates applied to individual properties. Toodyay has a disproportionate amount of small properties assessed as unimproved value (UV), primarily because they are located in subdivision areas that were previously used for broad acre farming. The rates review was commenced in 2015 but was not complete in time for this financial year's budget.

The majority of valuations were not received until toward the end of the financial year with indications that close to 1700 properties of less than 40ha may be classified as Gross Rental Value (GRV) or UV General as they are no longer assessed as being used for rural purposes. The re-classification of properties will be used as a basis for FY2017/18 Differential Rating.

As with previous years the budget was premised on the expectation of grant funds to assist with capital works and new infrastructure. Despite the uncertainty of both Federal and State Government funding streams we received sufficient funding to allow our works crew to complete the budgeted maintenance and capital works on time and within budget.

The success of funding applications for the works program is largely reliant on the strength of information compiled by the Manager of Works and Services and his administrative team and I again congratulate them on their success in obtaining grants and subsidies that were slightly above the previous year.

## SHIRE PRESIDENT

It was disappointing that we were not as fortunate with grant applications for a proposed Water Playground in Duidgee Park or for the replacement of roof shingles and drainage improvements at the Old Goal. The repairs to the Old Goal are essential to the structural stability of this unique historic building. Council will continue to pursue funding and may have to consider money raising activities that are outside the traditional methods used by Local Government.

Council remains committed to the concept of creating a new sport and recreation precinct on Shire owned land adjacent to the Toodyay District High School. We were advised in November 2016 that our previous application for funding under round 3 of the National Stronger Regions Fund (NSRF) was unsuccessful even though our application scored remarkably well.

In March Community Development officers once again applied for Federal Funding under the rebadged program now named Building Better Regions Fund (BBRF). The criteria for this fund is not particularly favourable to sport and recreation projects. Again we were unsuccessful.

Despite the lack of success obtaining funding, Council decided to commence construction of an access road to the recreation precinct along with preliminary site works for a rectangular hockey/soccer field, multipurpose basketball/netball and tennis courts as well as the site for the aquatic centre.

This work was undertaken by various local contractors employed under a tender process utilising portion of the recreation and culture budget allocation without the need to use Recreation Development Reserve Funds which totalled \$1,795,396 at year end.

The Australian Local Government Association has recently published an article expressing concern at the Australia wide trend toward ill-informed negative commentary being promulgated to the detriment to all those who serve in Local Government.

It was therefore heartening to receive advice released in June 2017 by the Minister for Local Government and Communities showing that the Shire of Toodyay was not on the list of at risk councils being monitored by his department over a six year period ending June 2016.

Assessments for this financial year have not yet been published but I am confident that our Shire will continue to maintain its status well into the future.

Once again elected members have worked tirelessly throughout the year to work effectively as a cohesive Council in its mandated role on behalf of our community. I thank all Councillors for their support and continuing representation on behalf of the Residents of Toodyay.

The CEO and his team have continued to work extremely hard under often trying circumstances to promote the goals, aims and objectives of the Shire of Toodyay. On behalf of Council I thank them for this.

# Elected Members

Cr Brian Rayner  
**President**

**North Ward**

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## CHIEF EXECUTIVE OFFICER - Mr Stan Scott



2017 marks the fifth anniversary of my appointment to the position of CEO of the Shire of Toodyay. During my time in this position I have had the privilege of working with 19 different Councillors, and the October 2017 Local Government Elections brings that number to 21.

I would like to take the opportunity to thank Cr David Dow for his contribution as Shire President over the last 4 years. I have enjoyed working with Cr Dow and he has displayed great leadership of the Shire during his tenure and has worked tirelessly to promote the Shire's vision as set out in the Strategic Plan. I would also like to thank Cr Kate Wood who served on Council before she relocated for business reasons out of the district. It was a short but valuable contribution.

This year has seen two new faces in my management team in Scott Patterson as Manager of Works and Services, and

Tina Phillips who will shortly move from a full time corporate services to a part time strategic support role. I thank their predecessors in Les Vidovich and Cherie Delmage for their contributions to the Shire.

The Community Strategic Plan (CSP) identified the development of contemporary recreation facilities to help attract and retain young families in Toodyay as a major priority. We have continued to work towards that vision through extensive site works and installation of infrastructure at the new precinct adjacent to the Toodyay District High School. The Community Development team has developed and submitted high quality professional grant applications as we work towards co-funding with State and Commonwealth partners. It is becoming clear that this project may take many years and will need to be developed piece by piece as we can afford it and attract grants. Toodyay had a reputation with funding bodies of having shifting priorities. The Council's commitment to this strategy has been resolute.

The CSP, developed in 2013 identified that to achieve our infrastructure goals we would need to increase rates by CPI plus 5% over the life of the plan. While this looked affordable in the context of the economy at that point, Council recognised that such increases could not be sustained as economic conditions became less buoyant. As a result the FY2016/17 rate increase was 3.5% including inflation. The budgeted FY2017/18 rise is only 2%.

Council continues to work towards compliance and best practice. This included a review of the basis of rating for 1,800 properties to change from Unimproved Value (UV) to Gross Rental Value (GRV). This is well, over half of all assessments and had been an outstanding task for over a decade. It created considerable workload for staff and not a little concern amongst affected ratepayers. There will be a smaller number of properties that will be considered for reassessment from UV to GRV this year, and that should complete this body of work.

This year we have commenced the process of adopting a Health Local Law and a Cat Local Law. The Health Local Law in particular has been an outstanding task for many years, and will make it much easier for staff to deal with health, environment and nuisance matters. The Cat Local Law was less urgent, but is now timely since the Cat Act and Regulations have been bedded in and we can more readily identify gaps.

2016/17 saw the Shire again complete a substantial road construction program aided by receiving excellent funding support from Black Spot Funding. Late in the year, through some savings in the road construction program we completed some additional sealing on local roads where the gravel maintenance cost was high. The works report sets out in detail the extensive program that was completed.

This year also saw the completion of the Stage 1 earthworks for the Butterly Cottages project in Anzac Avenue. This was in preparation for the construction of the first 9 independent living units on the site – work which is now well under way. This is a joint project between the Shire and Butterly Cottages, and should go some way to reducing the 45 people on the Butterly waiting list.

## CHIEF EXECUTIVE OFFICER

Many people are attracted to Toodyay either to visit or to live by the lifestyle. This includes the many local businesses who have adapted to a 7 day a week economy, and the community led events and celebrations which are a highlight of life in Toodyay. These activities receive substantial financial support from the Shire, and terrific logistical support from my community development team. This year saw the completion of the Visitor Centre accreditation, including development of a business plan. Work has started on the Tourism Strategy which involves extensive consultation with business and the community.

Community, tourism, heritage and museums are all interrelated and complimentary activities which support locals and the visitor experience. Toodyay also has a great country library, and partners with the community to run school holiday programs. Achievements this year include upgrade of the Wicklow Shearing Shed into an eclectic community space, and installation of the public toilet at the library. We have continued to develop our presence on Wikipedia which provides a great repository for research by museum volunteers.

This year we also completed the installation of a best of breed visitor information bay. We also completed the refurbishment of the Charcoal Lane toilets including installation of a Changing Place for the severely disabled, one of the first in Country WA.

We have started work on the new Local Planning Strategy, and this engagement will feed into a range of new plans both as part of the statutory land use planning and the Integrated Planning and reporting mandated in the Local Government Act. Between the development activities we continue to provide compliance activities to ensure that people continue to enjoy a safe and healthy environment and the amenity that we expect from Toodyay.

I consider local government a vocation, and that people who work for the Shire of Toodyay are doing good and important work. I want to make particular mention of James Higgs who passed away suddenly this year. His loss was felt by all Toodyay staff, but particularly those based at the depot.

I wish to thank all my staff and Councillor's for all that we have achieved together this year. I also wish to thank the community for their continued support.

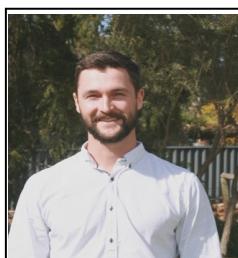
## EXECUTIVE STAFF



### Chief Executive Officer

Mr Stan Scott

- ◆ Executive
- ◆ Governance
- ◆ Strategic Planning
- ◆ Marketing & Communication
- ◆ Human Resources/OSH
- ◆ Economic Development



### Manager Works and Technical Services - Mr Scott Patterson

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



### Manager Community Development

Ms Audrey Bell

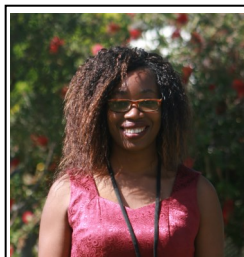
- ◆ Community Engagement
- ◆ Tourism and Events
- ◆ Arts and Culture
- ◆ Recreation
- ◆ Heritage and History
- ◆ Libraries



### Manager Development Services

Mr Graeme Bissett

- ◆ Planning/Development
- ◆ Public Health
- ◆ Built Heritage Preservation
- ◆ Facilities Maintenance
- ◆ Environmental Sustainability
- ◆ Building



### Manager Corporate Services

Ms Chiley Luangala

- ◆ General Administration
- ◆ Finance/Payroll/Audit
- ◆ Rates
- ◆ Records Management
- ◆ Information Technology



### The Team

My sincere thanks goes to the Community Development Team for their efforts in making Toodyay a warm and welcoming community - a brilliant effort.

Staff continued to develop and build on their professionalism through the year in obtaining scholarships or grant funding to assist in their training and studies.

The Shire and Council play a vital role in supporting community development, cultural, sporting and other community based organisations. This financial year Council contributed both in monetary and

in-kind support towards community events, community groups, and sporting groups.

The Community Development Team engage with Community to make Toodyay a safe, diverse, dynamic, and vibrant community. Activities undertaken by Community Development assist in enhancing the living, working, and recreation choices for residents and visitors.

The team successfully undertook a wide variety of activities throughout the year.

### Consultation and Engagement

Highlights for this year were continuing on the journey towards a Reconciliation Action Plan, working with our local Indigenous Community Members. This started from the wishes and many conversations with Mrs Pamela Walsh who sadly passed away in January. This is a journey of learning and one that all parties are looking to build upon.

In both our Museum and Library Services – engagement of Volunteers is increasing. Staff who supervise the Volunteers have as time allowed attended Volunteer Management training. We are looking to expand the roles of Volunteers/Volunteering into the future.

Throughout the year in my role as Manager of Community Development I attend a wide variety of meetings: Council and Forum, Community and Public Transport, Community Junction Committee, Museum Advisory, Toodyay Tidy Town meetings, as well as daily appointments with community and business members.

We are happy to announce that the Community Junction project was completed with official opening taking place in April 2017. Community groups are now moving into their spaces with activities beginning to take place. The Team promote Toodyay through a number of opportunities which include – websites, print brochures, on-line posts and events.

### Reconciliation

A working group was formed including Councillors, Shire Staff and local Aboriginal people to discuss step moving forward and to develop a Reconciliation Action Plan in the future.

### Sport and Recreation

Our focus remains strong in continuing the works on the new Sport and Recreation Precinct site. Grant applications via the National Stronger Regions and the Building Better Region funds were applied for. These grant funds are national and very competitive. The Shire was unsuccessful in obtaining the grants, however will continue to seek new funding when available.

Sub level site works have commenced on the precinct site, along with roads being completed in 2017.

In partnership with Department of Sport and Recreation the Shire promoted the Active Smart Program which assist residents who may be inactive or not as active as they should be and promote healthy lifestyles and active living.

Improvements to existing facilities at the Sports Pavilion include car park lighting, upgrade and maintenance to internal electrics, doors on female showers, 40 new chairs and 6 new tables, and crockery has been transferred from the Town Hall.

### Tidy Towns Group

Since winning the National Tidy Towns award in 2015, this group has been meeting regularly with a new focus on a proposed mural for a Shire owned building wall.

The Tidy Towns Committee has been working with the Shire for some time discussing this project. The vision for the Tidy Towns group is for another step forward in making the Shire a vibrant and inclusive place. The Shire is supportive of this project and will assist where possible to make this project happen.



# COMMUNITY DEVELOPMENT

## Children and Youth

In February 2017, staff along with other community members and service providers worked toward the creation of Early Years Network.

In June 2017 we acquitted grant funding for our Inclusion Program – holiday program. With the finalising of this grant our Partnership with Inclusion WA ceased, however the program remains strong with good attendance and Inclusion WA has advised they are willing to assist should the need arise in the future.

New discussions took place with PCYC. Following these discussions PCYC have now commenced two activities during the week not only for kids, but for parents as well.

Catch Music was funded by the Shire for FY2016/17. A unique opportunity for not only Youth but all ages to meet and engage in a more creative activity.

## Early Years Network

A newly formed group in Toodyay, with representatives from many sectors and community supports families with children aged 0-8 years. Members volunteer their time to network, discuss upcoming events and activities, establish contacts and resources lists and promote early year's initiatives. The group includes parents, early childhood educators, child health nurse, teachers, local government staff, local community and organisations to work collaboratively in improving services, activities and experiences of children and their families. The Toodyay group have developed a Vision and Mission Statement as follows:

### **Vision Statement**

In Toodyay, kids thrive because of our safe, inclusive family friendly community.

### **Mission Statement**

Toodyay Early Years Network nurtures children and families to be happy, healthy and strong through building connections.

## Stirling Park Upgrades

Major upgrades to power have been undertaken at this park to provide power and security night time lighting at both ends of the park. A new pulley system for displaying temporary event banners has been installed for easy of raising and removing.

## Wildflower season

From August to October the natural environment of the region put on a spectacular display of wildflowers. This wildflower season was extremely busy due to a large number of caravans working their way from the North of WA through Central WA into Toodyay.

Our new wildflower brochure was designed and printed and was a very useful guide for our wildflower seekers. We will continue to improve this brochure along with other guides for walk trails into the future.

## Information Bay and Water Fountains

Working with other Shire staff the new Information Bay in Town, as well as updated information at both the old info bay and new maps at the Visitor Centre were completed. Another part of this project was the development of a new region and town map as a handout copy to visitors.

To enhance the welcome to the Shire, a new filtered water drink/tap fountain was installed at the front of the Visitors Centre. A refreshing relief for visitors and locals, especially during the warmer months.

## Community Depot Project

The Shire of Toodyay identified the need to re-evaluate current use of Shire owned property and the need to provide community groups with suitable premises to undertake their work.

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

Seven community groups have been involved in the planning stages for some years. Now with grant funding from Lotterywest, funding and Coordination from the Shire of Toodyay, this project is complete and home to eight community groups now known as 'The Junction'.

## COMMUNITY DEVELOPMENT

### Seniors

The Community Development Team worked closely with the Age Friendly Reference group during the year, with our Age Friendly Plan being adopted by Council. A wonderful opportunity to work with a great group of senior community members.

Grant funds were successful for a couple of projects – accessible toilets and accessible parking bays.

During the year we recognised and celebrated our seniors during Seniors Week with a lovely afternoon tea with Butterfly Cottages.

### Active Smart

ActiveSmart is a behaviour change program aimed at increasing physical activity (including participation in sport, recreation and day-to-day activities such as walking)

and improving community connectedness. ActiveSmart focuses on achieving long term, sustainable changes to an individual's physical activity behaviours. It uses phone coaching coupled with other community touch points to help participants achieve their goals over a sustained period.

Toodyay had 548 ActiveSmart participants, with approximately 25% of households (451) having at least one ActiveSmart participant.

The participant pool was comprised of majority females (60%), and the highest represented age bracket in Toodyay was 60 to 73 years (37%).

This coaching program finished in June 2017, shires' and past participants are encouraged to continue to use the ActiveSmart message and encourage residents to live an active lifestyle.

### Toodyay Inclusive Community Program

Following the success of the previous year's Inclusion Community Program, the 2016/17 program continued to be a triumph. With the support of the Steering Group (with representatives from Toodyay Community Resource Centre, Shire of Toodyay, and Inclusion WA) another year of inclusive activities was undertaken.

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

The TICP has seen the following benefits:

- Promotion of clubs and businesses .
- growth in awareness of the services and opportunities available in Toodyay.
- Opportunities to try new sports or activities in a friendly and safe atmosphere.
- An increase in Community engagement.
- Reduced crime rates.
- Enhancement of Toodyay as a prime tourist location.

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

The Toodyay Inclusive Community Program is a true community-based initiative and many local organisations have worked in partnership behind the scenes to support this program and over the course of the year each program had an average of:

No.	Description
5	Sessions over one week during the school holidays
175	Attendances
107	Different individuals
20	Average age
3.2	Percentage of participants who were Indigenous
1.5	Percentage of participants who had a disability
44	Percentage of participants that did not belong to any local sporting club or recreation group
37	Percentage of male participants
63	Percentage of female participants

### KidSport

KidSport enables children to participate in community sport and recreation. Eligible youth aged 5 - 18 years can apply for financial assistance to contribute towards club fees. The fees go directly to the registered KidSport clubs through their participating local government. The Shire of Toodyay has been involved in KidSport for five years with great participation results increasing each year. 57 children in Toodyay benefited from financial assistance to undertake sporting activities this year.

## COMMUNITY DEVELOPMENT

### Library Services

State Library Services continue to change and evolve. Various meetings have been attended to keep informed of changes. One service which was under review was the Inter Library Loans. I thank our Library Team for their work in updating the community of these changes.

To keep up to date on new activities that libraries are bringing to their communities, staff attended a Public Library WA Innovation Showcase in early 2017.

The Library Team undertook a mammoth job in completing the Library's first physical stocktake in 10 years. Early in 2017 a complete stocktake of both the Toodyay and Morangup library collections was undertaken by Library staff. This was a huge cataloguing of more than 15,000 items. We continue to source items through both the State Library of WA and by purchasing popular recent best-sellers using local funding. We are also extremely fortunate to have many generous community members who donate near-new. A brilliant effort with the Library now looking very refreshed.

We linked in with the Shire of Northam and York for the Writers Festival for 2017 and the Library as per original plans of some years ago, has an Office. The building of a new public toilet has commenced with completion due in 2017.

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

Morangup Library Service (outreach from Toodyay) is held on the second and fourth Tuesday of each month from 2.00pm to 4.30pm in the Morangup Community Hall.

New Memberships are steady with an average of 15 new members per month.

Self-Selecting Library Toodyay Library is a self-selecting library through the State Library of Western Australia, and throughout 2016 and 2017 a staff member has personally selected exchange items on a regular basis, ensuring Toodyay has a constantly changing variety of fiction and non-fiction items for patrons to choose from.

For example, in June 2017 we provided approximately 300 new items for our members.

Inter-Library Loan System - We also provide a popular service where patrons can request items from any other public library in WA via the Inter - Library Loan System. Approximately 30 to 40 items per week are borrowed using this system. We also loan items from our collection to other public libraries.

Public Computers and Wi-Fi Access are available for members and visitors to Toodyay to use for accessing the internet. The WiFi is also very popular, as are our scanning, emailing, printing and photocopying services.

Better Beginnings Literacy Packs, a State Library initiative (since 2005) of supplying literacy packs for children from birth to 3 years has continued. These are distributed by the Child Health Nurse in Toodyay. Since 2009, Stage 2 for children aged 3 to 5 years has also been included. Toodyay Public Library and Toodyay District School have been involved since the inaugural year of this program. We also have a fabulous Better Beginnings backpack full of items that can be borrowed from our children's section of the library.

The Library continues to hold various activities for all ages:

**Story Time Sessions** are held on Wednesday's, starting at 9.15am, accommodating parents returning from the school run with toddlers.

**Baby Rhyme Time** is held on Wednesday's commencing at 10.00am to allow parents with small children a little extra time in the morning to get organised.

**Children's Christmas Party** is held each year in December. This is very popular with everyone, even with some grandparents joining in on the fun too.

**The Book Club** meets on the first Wednesday of each month at 10.00am. Members can enjoy a cuppa and often have lively conversations about the content of their books.

Follow the happenings at the Library on Facebook at:

<https://www.facebook.com/ToodyayPublicLibrary/>



### Visitors Centre and Tourism

The Toodyay Visitors Centre continues to provide quality service to international, interstate and intrastate tourists with information on attractions, accommodation, dining and travel options.

The Toodyay Visitor Centre achieved Australian Tourism Accreditation in June 2017 - a major achievement. Accreditation shows that we are committed to providing the highest levels of customer service, quality products and experiences to all visitors.

Staff also attended training sessions with Terrific Trading as well as building on regional partnerships in attending a regional Visitor Centre day.

The Centre is open 7 days a week and is manned by 3 permanent part-time staff. The Centre provides on-line information and booking facilities via its [toodyay.com](http://toodyay.com) website and responds to telephone, in-person and email enquiries.

To assist in developing our relationships with our local businesses the Visitor Centre implemented a change from "Visitor Centre Membership" to "Visitor Centre Partnership" in November 2016. The team are encouraging businesses to join into the Partnership with the Visitor Centre, enabling us to promote and support all local businesses.

While visiting 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 displays images from our local tourism operators and continues to be well received. An additional screen displays a slide show of upcoming events in Toodyay. The Feature Wall is popular as a new way of promoting local businesses and/or events.

New souvenir items have been introduced to the Visitor Centre including a range of local produce and Toodyay branded items such as mugs, tote bags, gaol key rings, hats and the very popular souvenir coin machine.

New as well as continued initiatives were undertaken. Along with invited local businesses the Team took part in the Tourism Works program which was hosted by the Tourism Council WA.

Toodyay was also promoted in regional, state and national publications including social media. We worked in partnership with Experience, Perth, Avon Tourism, and the Pioneer Pathway. Both Toodyay and the Avon Region were promoted at the Caravan and Camping Show.

New publications included Toodyay's Walks and Wildflowers, with the Valley for All Seasons brochure being passed onto the Shire to complete.

On more strategic Tourism matters, I attended the West Australian Local Government Association (WALGA) – Tourism Strategy Workshop, and the Tourism / Economic Development WA Forum. We worked in Partnership with the Avon Tourism and this year the Visitor Centre Team took part in a Valley Networking Tour to build on regional partnerships.

We are beginning to work closely with Toodyay Chamber of Commerce on matters relating to tourism and look forward to strengthening this partnership.

A major highlight for tourism in Toodyay was the completion of the new Visitor Information Bay in town. New information and maps were also installed at the old Information Bay situated at Toodyay/Northam Roads and at the Visitor Centre.

Our brochures which are available for visitors and locals are continuously reviewed to update information and share information on coming events in Toodyay and the surrounding region.

The Centre welcomed 34,000 community members and visitors for the 2016/17 period, with the peak number of visitors during wildflower season and weekend 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. Tourism is not just a bonus, it is core business. Opening on weekends is not just an option, it is essential. This is important to the economy, revisitation and population growth in the Shire of Toodyay.

## COMMUNITY DEVELOPMENT

### Events

Throughout the year the Team work to promote and add to the experience for Visitors when visiting Toodyay for one of the many events held. In linking in with two popular events - the International Food Festival and Moondyne Festival, separate information stalls were attended by staff.

For the Moondyne Festival some of the more popular "convict" souvenirs were also available from the stall in the Colonial Village. This popular annual event attracted 430 visitors into the Centre on the day, an increase on last year's numbers.

The annual International Food Festival and associated Avon Decent have become an iconic annual event and Toodyay hosts annual stages of the Targa West Rally. Each year we see events in the Town continue to grow and prosper. There are just over 40 events which bring both community and visitors into the Town. These events are a combination of community groups and Shire staff working alongside each other to make Toodyay a vibrant rural community.

Shire staff organise Australia Day Celebrations, a family fun day event linked in with the Avon Descent and the International Food Festival, 'Thank a Volunteer Day' and Freedom of Entry, Seniors Week morning tea and recognition activities for both Reconciliation and NAIDOC Weeks. We have also engaged with the RSL in sharing facilities and for the past 3 years as well as organising a Museum exhibition to share the stories from WWI to commemorate Anzac Day.

A new event undertaken this year encouraged the community out and onto their bikes for a family cycle morning. A fun few hours which was well attended.

Street stalls attracted a significant number of applications for Street Stall Permits issued during the year, many of the stall holders were associated with events, both local community groups and private applicants.

### Road Closures

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

- Avon Descent - Julimar Road, West Toodyay (half road closure)
- Targa West Rally - Various roads throughout Toodyay for Rally stages

- Christmas Street Party - Stirling Terrace
- Moondyne Festival - Stirling Terrace
- Toodyay Fibre Festival - Stirling Terrace

Month	Festival / Event
July	Inclusive Community Program Northam to Toodyay Paddle Farmers Market
August	International Food Festival Avon Descent Quit Targa West Rally Farmers Market
September	Earth Sculptures - Montage in the Garden Farmers Market Toodyay Picnic Race Day Vino Art Exhibition - Coorinja Winery Inclusive Community Program
October	Toodyay Agricultural Show Farmers Market Gyuto Monks cultural visit Are You Bushfire Ready Arts Trail
November	Bush Poetry Festival Farmers Market
December	Christmas Street Party Carols in the Park Farmers Market
January	Inclusive Community Program Australia Day Breakfast and Awards
February	Circus Royale
March	Toodyay Family Cycle Farmers Market Avon Valley Black Dog Ride Toodyay Music Festival
April	Lions Jumbo Auction Inclusive Community Program Farmers Market Anzac Day Voices of Toodyay Artist
May	Moondyne Festival Farmers Market Thank A Volunteer Day / Freedom of Entry Parade
June	Toodyay Fibre Festival Farmers Market

## COMMUNITY DEVELOPMENT

### Museum, Heritage, Culture and Public Art

Our commitment to sharing the story of Toodyay remains strong through the great work completed by our Museum/Cultural Heritage Officer.

Museums, Libraries and Galleries are evolving, as they should. Museums are no longer seen as just a place to view objects but to be an active part of the communities in which they are. Here in Toodyay the work of both our Staff members and Volunteers has been outstanding.

The Shire Art and Corporate Collection was reviewed and researched with a register now in place of both collections.

Working in with the Museum Advisory Committee we have embarked on the review of Museum Policies as well as the commencement of a Strategic Plan.

In June 2017 the Shire hosted the Wheatbelt Chapter network seminar and we met and worked with both our new Heritage Advisor and officers from the National Trust of WA.

### Strategic Planning - Museum

Museum Vision and Mission statements have been created and a review of the museum's Collection Policy has been undertaken.

#### **Vision Statement**

The museum is a welcoming place where the community conserves and shares Toodyay's unique heritage.

#### **Mission Statement**

The museum conserves, interprets and promotes Toodyay's unique cultural and environmental heritage by using a range of technologies and active public programs to attract and engage visitors of all ages.

### Volunteers

On a daily basis, volunteers assist our Museum Officer at the Museum in welcome visitors, working behind the scenes in research and working with the collection, as well as assisting with the temporary exhibitions and activities which take place during the year.

Our volunteer numbers have increased over the last year, as have our visitor numbers. We have been able to have a friendly face welcoming and hosting visitors at the Old Gaol for almost every single day of the week, which is a credit to the commitment shown by our community members.

Behind the scenes, volunteers have worked on a significant number of projects involving documentation, transcription, conservation, record management, as well as research, planning and help with installation of our various museum exhibitions.

The condition of our textile collection has been thoroughly documented with more than 1,000 high quality digital photographs taken. Documents such as farm diaries and a nineteenth century Visitors Book, compiled by the local police officer, have been transcribed. We very much appreciate the help of members of the Toodyay Historical Society with historical research to underpin our exhibitions. We have individually encased our collection of maps in archival-grade polyethylene bags to ensure their preservation and have re-organised and cleaned the museum storage and archive workshop.



## COMMUNITY DEVELOPMENT

### Wicklow Shearing Shed Development Connor's Mill

This building opposite the Old Gaol museum has been upgraded throughout the past year. Disabled access has been enabled from the road via a sealed pathway and ramp onto the new timber decking located inside. Lighting and wires for the hanging of artworks and interpretive panels have been installed. An historic wool-press from the museum collection has been remounted and displayed to acknowledge the former use of this structure.

A number of events have been held here including two Christmas celebrations, the ANZAC Day gunfire breakfast and a one day exhibition titled "Artists' Voices" of the Shire owned art collection. This was a registered event of the National Trust's 2017 Heritage Festival.

A formally relocated Shearing shed it been transformed into a functions and community performance space. Future plans for this site include installation of sound equipment, surveillance security, landscaping and a picnic setting for community and public use.

### Police Stables

The glass barriers have been removed in the 'tack' room of the old Police Stables located opposite the Gaol. For the time being the saddles and bridles formerly on display here have been placed in storage. It is hoped to further develop the displays in the Stables along with the Wicklow Shearing Shed.

The carts displayed here have been placed on specially made stands to take the weight off their wheels. Other object supports have also been manufactured for use elsewhere on the museum site, including the saw blades on display in the machinery shed behind the Gaol, and the saddles and bridles now being held in the museum workshop.

### Exhibitions

Over the past twelve months there have been two major temporary exhibitions in the Gaol museum. "Not Just Barefoot and Pregnant... But much, much, more!" was about women's stories from Toodyay. This was followed by "Hurting and Healing – Health Care in Toodyay". Smaller displays are often modified or changed over, notably our textiles to reduce their exposure to light and dust. Our latest textile display is themed "Hidden Garments – Undercover in Toodyay" and is about underwear.

Visitor numbers have risen at this site compared to the previous year. Some minor maintenance of the display machinery was carried out to ensure its long term preservation. The sound of the operating milling machinery and the displays of the agricultural history of the region continue to remain popular and very accessible for our visitors.

### Heritage

The museum precinct hosted a presentation to the Tidy Town judges in 2016 which was followed by a win in the Heritage Category later in the year. A blue sign acknowledging this win is proudly displayed at the museum site.

Three additional rubbish bin plaques acknowledging further aspects of Toodyay's heritage - Donegan's Store, the Eric Patten running track and the vintage Bushells advertising signage - have been placed on new bins installed outside the Toodyay Visitors Centre, the IGA store and opposite the public toilets on Charcoal Lane.

Two nineteenth century cedar cabinets, originally part of the 1890s Newcastle Court-room suite of furniture, have been restored and repurposed as display cabinets. One cabinet is now housing a significant artefact gifted to the Shire in 2016 by the Toodyay Historical Society - an antique Ormolu Striking Clock which is associated with the name change of Newcastle to Toodyay in 1910. The cabinet and clock are currently on display at the Visitors Centre where the fascinating history of the clock is revealed.

Two registers have been created describing the history of the Shire owned artwork collection and Corporate Collection (which includes gifts to the Shire, awards and acknowledgements).

The Toodyaypedia project continues to be developed and Stage 3 is currently underway. Fourteen articles have been created about West Toodyay sites for inclusion in the online encyclopaedia, Wikipedia. Extensive research has been undertaken and the articles continue to evolve. Toodyay's internet footprint far outweighs its relative size as more and more of its history becomes readily available via this forum.

In June 2017 Toodyay hosted the AGM of the Wheatlands Chapter of Museums Australia WA, followed by a workshop at the museum site, "Museum Management on a Budget". Representatives of regional museums throughout the Wheatbelt attended.

Development Services involves the planning, building, environmental health, environment, property maintenance and cleaning services across the Shire. This section oversees strategic and statutory planning, building control, building maintenance, environmental health issues, stallholders, contract and in-house cleaning, compliance issues and overseeing the Shire's DAIP.

During the 2016/17 financial year 84 planning applications were processed. The total value of planning works approved was \$5,881,734 which is significantly higher than the 2015/16 financial year.

The Shire dealt with a number of subdivision referrals and clearances from the Western Australian Planning Commission (the WAPC). The 2016/17 period saw the following subdivision approvals from the WAPC:

- 3 lots in Hoddy's Well
- 4 lots in Hoddy's Well
- 2 lots in West Toodyay
- 2 lots in Hoddy's Well
- 5 lots in Hoddy's Well
- 3 lots in Toodyay Townsite
- 21 lots (survey strata) in Toodyay Townsite
- 1 lot in Toodyay Townsite (amalgamation)

The Shire provided four subdivision clearances over the 2016/17 period:

- 3 lots in Hoddy's Well
- 2 Lots in Morangup
- 2 lots in West Toodyay

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

The Shire did not receive any Development Assessment Panel applications.

Development Services was involved in two reviews at the State Administrative Tribunal of Western Australia.

An application for review was lodged with the Tribunal after Council refused a proposed telecommunications facility (NBN fixed wireless tower) in Horseshoe Road in Coondle. A mediation process ensued and the matter was reconsidered and approved by Council at a subsequent meeting.

The Shire also initially refused a retrospective

application for a horse arena and associated earthworks on Julimar Road in West Toodyay. An application for review was lodged with the Tribunal and a mediated outcome saw the matter being sent back to Council for reconsideration where it was eventually approved.

There is an outstanding SAT matter in relation to a review of a Women's Refuge refusal in the Western part of the Shire. This has been ongoing since late 2015. The Shire is waiting the outcome of a similar appeal involving a neighbouring Local Government currently in the Supreme Court.

### Extractive Industries Audit

In May 2017 the Shire commenced an audit of the extractive industries operating in the area. The purpose of this audit was to check compliance with associated development approval and extractive industry licence conditions. It was also an opportunity to observe the operations and to maintain our relationship as an integral stakeholder in the Extractive Industries community. In addition to the development side, an environmental appraisal of the pits was conducted.

### Prosecutions

The Shire is currently involved in one prosecution matter relating to a failure to comply with the Planning and development Act in relation to a rural pursuit.

There has been significant activity in State planning.

### Disability Access and Inclusion Plan (DAIP)

This plan guides the shire in how it can improve its accessibility for people with a disability. Copies of this are given to contractors and service providers to ensure that they are aware of its implications.

### Street Stalls

149 applications for Street Stall Permits were issued over the year. Many of the permits issued were associated with events, both local community groups and private applicants. The Toodyay International food Festival attracted 42 stalls, the Moondyne Festival 37, Toodyay Music Festival 18 and Toodyay Show 17.

## DEVELOPMENT SERVICES

### Scheme Amendments

In the 2016/17 period, one Scheme Amendment was initiated by Council. However the period saw two amendments gazetted.

Scheme Amendment 9 was initiated in the 2015/16 financial year. It was a mini omnibus scheme amendment and it allowed the introduction of additional defined tourism uses on Rural Residential, Rural Living and Rural zoned land into the Scheme and Land Use Zoning Table consistent with the draft Model Scheme Text (2015).

Addition of 5 new Additional Uses into Schedule 2 to formalise the use of the subject properties, which were non-conforming uses/approved uses under LPS3, but were inadvertently overlooked with the introduction of LPS4. Scheme Amendment 9 was gazetted on 30 August 2016.

Scheme Amendment 11 involved a minor amendment to the Foggarthorpe Residential Estate Structure Plan by rezoning Lot 9508 on Plan 77718 from Residential Development to Reserve – Public Open Space and rezoning Lot 9011 on Plan 62847 from Reserve - Recreation and Conservation: Parks and Recreation to Residential Development. This Scheme Amendment was gazetted on 10 February 2017

### Draft Development Control Policy 2.2

#### - Residential Subdivision

The Western Australian Planning Commission (WAPC) sought public comment on proposed changes to the Development Control Policy 2.2 – Residential Subdivision (DC 2.2).

This Policy sets out the WAPC's requirements for landowners intending to subdivide residential land, and assists to create a diversity of lot and housing types throughout the State.

### Development Control Policy 3.4

#### - Subdivision of Rural Land

The Western Australian Planning Commission (WAPC) is the responsible authority for subdivision approvals in Western Australia. Development Control Policy 3.4: Subdivision of rural land (DC 3.4) sets out the principles that will be used by the WAPC in determining applications for the subdivision of rural land. The policy is consistent with the objectives of State Planning Policy 2.5: Rural Planning, which establishes the state-wide policy framework for rural land use planning in Western Australia.

This policy supersedes Development Control Policy 3.4: Subdivision of Rural Land (DC 3.4) (March 2012).

### State Planning Policy 2.5: Rural Planning

State Planning Policy 2.5: Rural Planning (SPP 2.5) is the basis for planning and decision-making for rural and rural living land across Western Australia.

This version of SPP 2.5 has introduced policy direction for animal premises (such as poultry farms, abattoirs and piggeries) and incorporated policy measures that relate to basic raw materials outside of the Perth and Peel regions. Basic raw materials in most areas of the Perth and Peel regions are already covered by State Planning Policy 2.4: Basic Raw Materials. The gazettal of SPP 2.5 also revokes State Planning Policy 4.3: Poultry Farm Policy.

### Rural Planning Guidelines

State Planning Policy 2.5: Rural Planning (SPP 2.5) and Development Control Policy 3.4: Subdivision of Rural Land (DC 3.4) govern planning decision-making for rural land in Western Australia. The Rural Planning Guidelines (Guidelines) provide explanatory detail to assist the implementation of SPP 2.5 and DC 3.4 and explain the context of the policies.

### Planning Review

The Shire continues to work on a review of its local planning policies in conjunction with the ongoing major planning review. A draft version of the Local Planning Strategy (LPS) is anticipated to be released for public consultation in the second half of 2017. This has been preceded by a series of issues papers and an initial community survey. Following the completion of this work a new Local Planning Scheme will also be released for public review.

The Shire has contracted a private Planning Consultant to assist with the LPS and Scheme review.

Key policies considered to require attention in the near future are:

- LPP20 - Central Toodyay Heritage Area
- LPP13 - Outbuildings in Residential Areas
- LPP09 - Use of Sea Containers and Other Similar Structures

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



### Environmental Health

During this period the Shire employed a fulltime Environmental Health Officer to replace the previous service which consisted of a part-time contractor. This has enabled a significant expansion of the capacity of this section of the department.

Three infringement notices were issued to two individuals under the Food Act 2008. Two of these infringements were issued under Section 109(1) of the *Food Act 2008* for conduct of food business that are not registered with the Shire and one was issued under Section 22 (1) of the *Food Act 2008* for non-compliance of a number of requirements under the Australian New Zealand Food Standards Code.

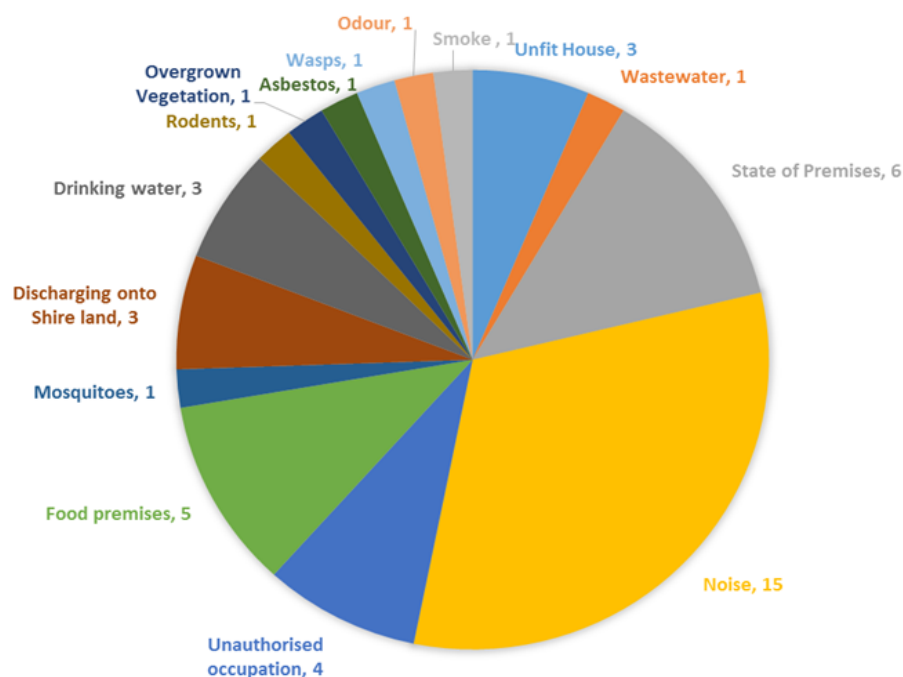
44 complaints were received by the Environmental Health Section over the last year. The top complaints received were noise, state of premises (untidy but not unfit), and complaints about food premises. One Health Notice was issued under Section 137 of the *Health Act 1911* for a condemned dwelling and one Local Government Notice was issued under Section 3.2.5 of the *Local Government Act 1995* for untidy property.

The Shire's proposed Health Local Law 2017 was initially drafted in February 2017 and has gone through an extensive consultation period. Submissions were received and the Health Local Law has been amended to reflect submissions. It is anticipated the proposed Health Local Law 2017 will be adopted in the 2017/18 period.

The Environmental Health Section has issued 31 approvals to install and 22 permit to use an apparatus for effluent disposal under the Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974. The majority of these are tradition septic systems however there was 5 Alternative Treatment Units (ATU's) and 1 Grey Water Reuse system.

Looking to the 2017/18 period a Mosquito Management Plan will be created and implemented for the Shire of Toodyay to assist residents during high mosquito activity. A water sampling regime will be also developed to capture all non-potable water supplies identified as needing monitoring that have not previously been captured. This will principally involve food businesses, some accommodation providers and public buildings.

COMPLAINTS RECEIVED BY HEALTH



## DEVELOPMENT SERVICES

### Environment

The Environmental Management Strategy (EMS) was adopted in 2015 with a view to provide a framework for the achievement of better outcomes for the Shire in terms of Environmental Compliance, Sustainability and Landcare. The Shire's Environmental Advisory Committee consists of elected members, members of the community and Shire representatives and meets quarterly to assist the Shire with the implementation of the Strategy and provides advice and direction on relevant environmental matters referred to it by Council.

As an approved Water Wise Council, the Shire installed 3 Water Refill Stations from Water Corporation as a way of providing a plastic-free filtered water alternative to the public. These Refill Stations have been installed in front of Visitor Centre, Sports Pavilion and tennis courts.

The Shire received grant funding from Water Corporation to install seven Data Loggers in a number of its water meters to monitor the Shire water usage for future decision making. The Shire also teamed up with the Water Corporation to help the local Toodyay residents make the switch to Waterwise showerheads through Showerhead Swap program which is now in its second year of operation.

As a part of implementing the Regional AROC Waste Management Strategy, an AROC Waste Management Group has been formed consisting of the representatives from AROC Councils including Toodyay, Northam, Chittering, Goomalling and Dowerin. The Group meets quarterly to discuss the implementation of the AROC Waste Management Strategy.

The Shire received a grant from Keep Australia Beautiful to purchase a six set of indoor dual-waste bins to be placed in Shire Admin building, Visitor Centre, Library and Shire Works Depot. This project was to encourage recycling among Shire staff.

Following an Energy Audit of some Shire facilities, the Council resolved to install 20 kW and 10kW Solar PV system at the Shire Works Depot and Library respectively.

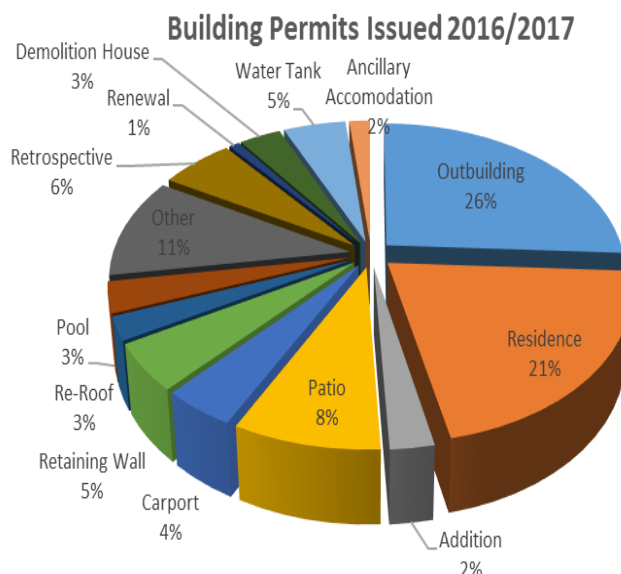
The Environmental Strategy tasked the Shire to investigate the possibility of the use of rainwater tanks in major Shire facilities. The only suitable facility for this would be the Shire Works Depot and Administration will now work towards the installation of a tank at this location.

Following the Environmental Advisory Committee recommendations in 2017, Council resolved to support a number of new measures, including a state-wide campaign to reduce the use of plastic shopping bags and investigating incentive programs for private landholders and community groups wishing to conserve biodiversity on private lands. The incentive program is currently being developed and is expected to be completed next financial year.

### Building

The building section of Development Services is responsible for all matters relating to building control and construction, as well as the inspection of private swimming pools within the Shire.

During the 2016/17 financial year, 120 Building Permits were issued, which was broken down into the following categories, 31 outbuildings, 10 Patios, 6 water tanks and 25 single dwellings. The total value of works approved was \$11,808,855.



## WORKS AND TECHNICAL SERVICES

### Disability Access and Inclusion Plan (DAIP)

This plan guides the shire in how it can improve its accessibility for people with a disability. Copies of this are given to contractors and service providers to ensure that they are aware of its implications.

Construction jobs performed by the Outside Crew during 2016/17 include:

LOCATION	SLK	DESCRIPTION	GRANT FUNDING	COUNCIL FUNDING	TOTAL COST
<b>BLACK SPOT PROGRAM</b>					
Julimar Road	1.78-4.11	Widen and seal	\$121,921	\$90,163	\$212,084
Julimar Road	13.23-15.96	Widen and seal	\$137,856	\$68,929	\$206,785
Julimar Road	28.93-30.03	Widen and seal	\$114,357	\$27,976	\$142,333
Bindoon Dewars Pool Road	3.66-5.86	Widen and seal	\$214,521		\$214,521
<b>REGIONAL ROAD GROUP</b>					
Fernie Road/Toodyay Road	Inter-section	Asphalt	\$30,521	\$15,261	\$45,782
Fiennes St/Clinton St	N/A	Asphalt	\$48,467	\$24,233	\$72,700
Bindoon Dewars Pool Road	5-86-8.95	Widen and seal	\$196,731	\$98,365	\$295,096
<b>ROADS TO RECOVERY</b>					
River Road	4.7-7.11	Gravel Re-sheet	\$119,385	\$2,373	\$121,758
Sand plain Road	0.00-4.05	Re-seal	\$118,944		\$118,944
Harders Chitty Road	1.81-2.81	Construct and seal	\$114,665		\$114,665
Wattle way	0.00-1.00	Construct and seal	\$118,676		\$118,676
Wandoo Circle	0.00-1.00	Construct and seal	\$116,264		\$116,264
<b>GENERAL</b>					
Telegraph Road - Oval	N/A	Footpath construction		\$20,000	\$20,000
Mount Road/Bulligan Road	N/A	Tree pruning		\$15,000	\$15,000
Long Forrest Road	N/A	Widen and asphalt intersection		\$36,215	\$36,215
Cobbler Pool Road	0.00-3.50	reseal		\$107,495	\$107,495
Duidgee Park	N/A	Barrier Rail		\$10,072	\$10,072
Dawson Road	0.00-0.89	Gravel re-sheet		\$26,657	\$26,657
Hemiandra Place	N/A	Construct and seal, kerb cul-de-sac		\$23,345	\$23,345
Kane Road	0.00-0.48	Re-seal		\$17,395	\$17,395
Everett Road	0.00-0.15	Re-sheet		\$33,955	\$33,955
Stirling Terrace	N/A	Drainage		\$7,432	\$7,432
Wandoo Circle	N/A	Drainage		\$6,212	\$6,212
Western Road (One Man Road)	0.00-1.40	Re-sheet		\$75,496	\$75,496
Station Car park	N/A	Solar lighting		\$10,000	\$10,000
Bowling Club Car park	N/A	Asphalt		\$40,000	\$40,000
Piesse St/Charcoal Lane	N/A	Street Bins		\$8,975	\$8,975

Works at the Recreational Precinct on Drummond Street were conducted in 2017, including road construction and preliminary earthworks.\*



## WORKS AND TECHNICAL SERVICES

### Maintenance

Maintenance Staff are responsible for a number of duties, together with unplanned duties such as storm clean up, as was the case in February this year. The February storms this year took approximately three months total time for clean up and take care of damage.

### Parks and Gardens

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

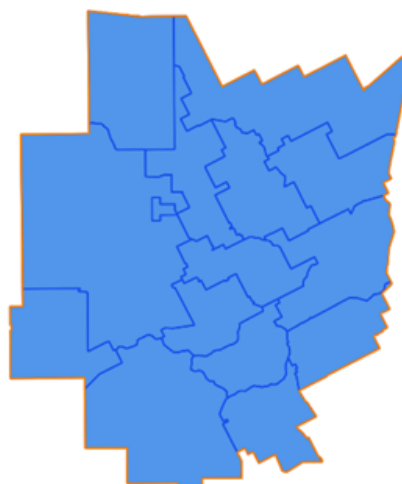
### Rangers

The Rangers are responsible for undertaking Council's statutory requirements including: Dog, Cat and Stock Control, Animal Welfare, Parking Control, Illegal Camping, Litter Control, Fire Prevention and Public Education.

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

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

Rangers attended multiple call outs during the year ranging from stock on the road to dog attacks and increased incidents of illegal dumping. The Shire Ranger Service Facebook page now has 960 followers. This page is used to advertise lost and found pets, fire and emergency information and Shire of Toodyay notices.



Rangers oversee 1,683sq km

Rangers participated in various job types though out the year:

CATEGORY	RECORDED QUANTITIES	CATEGORY	RECORDED QUANTITIES
<b>Miscellaneous</b>		<b>Animal Welfare</b>	
Customer contact/advice	71	Customer contact/advice	25
Abandoned vehicles	21	Ranger attendance	11
Snake call outs	12	RSPCA assistance/involvement	9
Trees on road	13	Complaint	34
Parking control	21	Euthanized	9
Litter control	12	<b>Dog Control</b>	
Other	58	Customer contact/advice	43
<b>Firebreak / Fire Control</b>		Dogs wandering at large	101
Customer contact/advice	15	Dogs surrendered/impounded	69
Variation advice/approved	10	Other	36
Cautions/infringements	36	<b>Stock Control</b>	
Fire investigations	2	Customer contact/advice	16
<b>Cat Control</b>		Stock on the road/trespass	60
Customer contact/advice	17	Other	8
Cats trapped	14		
Cats surrendered /impounded	31		
Other	8		

Corporate Services has focused on internal business systems and processes for much of the 2016/17 year and is committed to delivering a robust and customer focussed services which includes the way in which business is transacted and the technology needs for the future.

Progress continued on projects such as the independent living units for aged persons and Anzac Precinct upgrade and other projects across the Shire. Council is still committed to the vision of having a multi-purpose recreation centre but due to funding constraints, is at this point looking at progressing the aquatic centre.

### Revenue and Expenditure

Revenue for the 2016/17 financial year is higher than anticipated, largely due to revenue being received that was not budgeted as well the advance of the 2017/18 Federal Financial Assistance Grant.

Expenditure is lower than budgeted for in the 2016/17 financial year due to funding not being forthcoming for budgeted projects. Significant expenditure for the 2016/17 financial year relates to the earthworks for the recreation precinct and the retaining wall at the Avon Aged Care project.

The year was generally in line with expectations. The year saw some indication of the challenges being faced by all level of government, with funding amendments and grant monies being reduced. This is not envisaged to change in the year ahead.

### Operations generally

Projects to improve our communication with the community has seen the launch of the new website as well as a Shire newsletter. This will continue to be an ongoing focus as we strive to deliver outcomes in line with expectations.

The engagement of an apprentice as part of the workforce planning strategy was realised as well as a review of the structure of some roles to ensure organisational capacity is maximised.

Our information technology and communication has been under review as we endeavour to use technology to provide more efficient and effective communication and delivery of services.

The Rates department was kept busy with the review conducted under Section 6.28 of the *Local Government Act 1995* to determine the land use of properties. This saw 1766 properties change from Unimproved Land Value (UV) to Gross Rental Value (GRV).

Audit results for the year indicate that the Shire's financial processes are effectively controlled and we are on the right track with regard to risk minimisation.

### Fair Valuation of Assets

2016/17 financial year saw Fair Value focus on Buildings and Land. The Shire engaged an independent valuer to undertake this work on its behalf. The result saw some property valuations change markedly, so the Shire has sought to review this. It is important that valuations reflect accurately so that the Shire can budget appropriately with a realistic understanding of its assets and ability to manage this from a financial perspective.

### Reserve Funds

(See Note 11 Annual Financial Report)

Reserve Funds have increased slightly by \$27,817 to a closing balance on 30 June 2017 of \$3,152,298. The most significant movement in the funds held in reserves was the removal of the Rates Review Reserve funds in the amount of \$108,539 which were held for the completion of Stage 1 of the Rates Review.

### Loans

No new loans were raised during the 2016/17 financial year.

### Employee Remuneration

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

- Three had a salary between \$100,000 and \$110,000.
- One had a salary between \$110,000 and \$120,000.
- One had a salary between \$180,000 and \$190,000.

## CORPORATE SERVICES

### Record Keeping

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

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

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

New staff are provided with records keeping training and given record keeping procedures as part of their induction. The Records Officer provides regular training to all staff and on a specific need 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.

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 with relevant staff or management. The new records archive room at the Community Depot has been completed and the process of auditing and moving archives from the sea container has commenced.

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

### National Competition Policy

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 2016/17 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.

## 2016/17 Annual Report



### Conduct of Officials

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 Complaints 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 2016/17 financial year there were no such complaints made against Council Members.





# 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

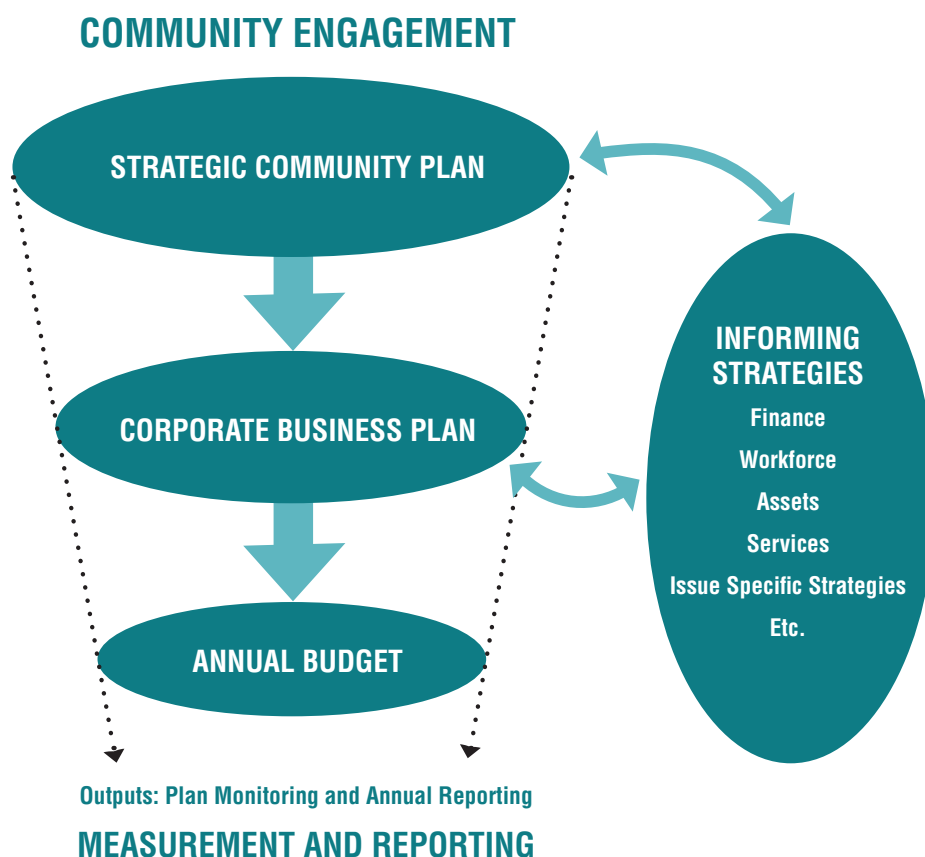
The Integrated Planning and Reporting Framework is shown in the diagram below. The idea behind the framework is to ensure that the Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

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.

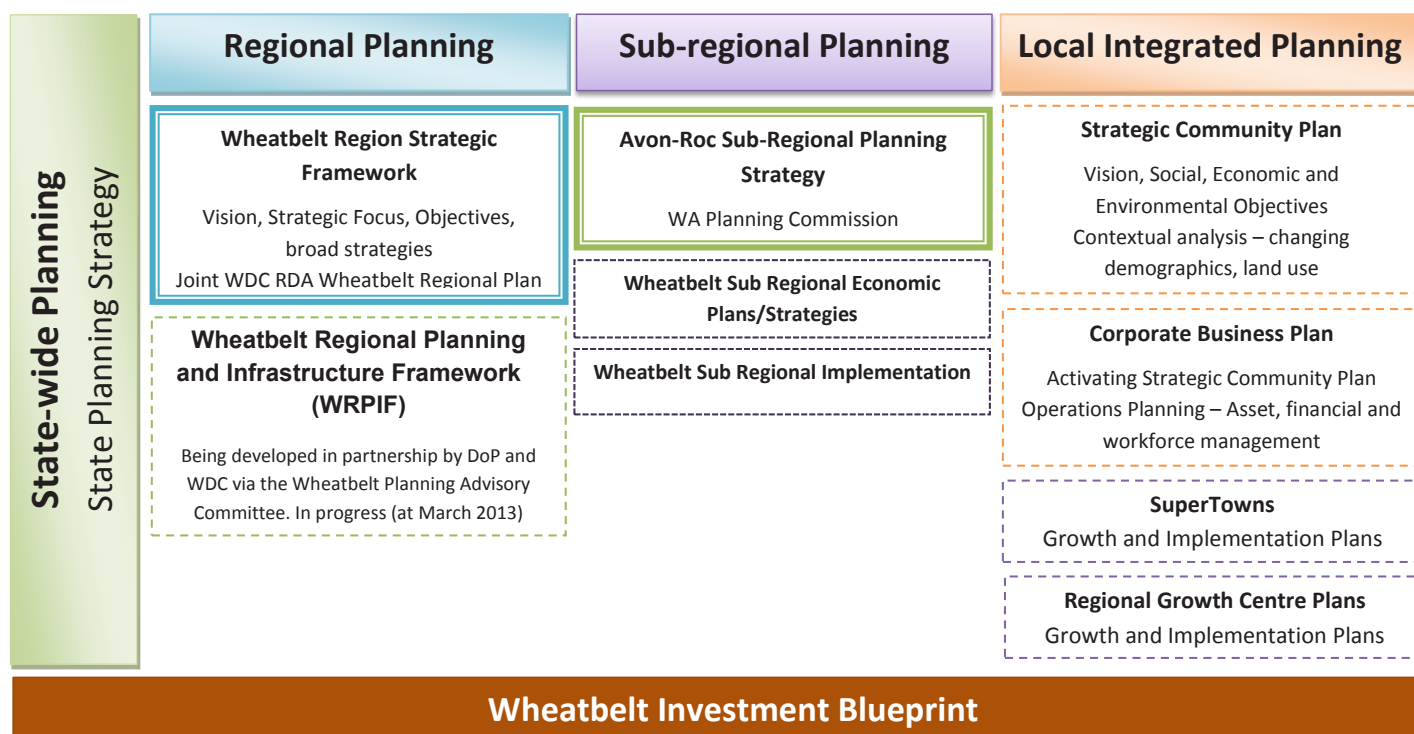


## Other agency strategies and plans

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

<b>Integrity</b>	We behave honestly to the highest ethical standard
<b>Accountability</b>	We are transparent in our actions and accountable to the community
<b>Inclusiveness</b>	We are responsive to the community and we encourage involvement by all people
<b>Commitment</b>	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"> <li>■ Sport and recreation facilities and programs</li> <li>■ Bushfire management</li> <li>■ Library Services</li> <li>■ Museums</li> <li>■ Community centre</li> <li>■ Youth Services</li> <li>■ Events</li> <li>■ Arts and culture</li> <li>■ Community sponsorship</li> <li>■ Facilitating services provided by others (e.g. health, medical, aged care etc.)</li> </ul>	<ul style="list-style-type: none"> <li>■ Marketing and visitor information services</li> <li>■ Identification of land for industrial and commercial development</li> <li>■ Business facilitation</li> </ul>	<ul style="list-style-type: none"> <li>■ Local Planning Strategy, Local Planning Scheme, and Policies.</li> <li>■ Heritage and Special Design Control Precincts</li> <li>■ Roads, footpaths and cycleways</li> </ul>	<ul style="list-style-type: none"> <li>■ Preservation of road-side vegetation</li> <li>■ Waste management</li> <li>■ Sustainable operating practices</li> </ul>	<ul style="list-style-type: none"> <li>■ Sound governance, community leadership and engagement, and advocacy</li> <li>■ Local Laws and Policies</li> </ul>



## 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"> <li>■ Building trust, partnerships and support for community action</li> <li>■ Preparation of a community engagement plan</li> <li>■ Review the Disability, Access and Inclusion Plan</li> <li>■ Preparation of a recreation plan</li> <li>■ Investing in a recreation solution</li> <li>■ Asset rationalisation and consolidation</li> <li>■ Aged care</li> <li>■ Youth</li> <li>■ Respect for the culture of the Ballardong Noongar people</li> </ul>	<ul style="list-style-type: none"> <li>■ 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.)</li> </ul>	<ul style="list-style-type: none"> <li>■ A more enabling regulatory system that is more consistent and user-friendly</li> <li>■ Toodyay pathways</li> </ul>	<ul style="list-style-type: none"> <li>■ Waste minimisation, including recycling</li> <li>■ Environmental Plan               <ul style="list-style-type: none"> <li>- natural environment</li> <li>- resource efficiency and innovation</li> </ul> </li> </ul>
Governance Services			
<ul style="list-style-type: none"> <li>■ Clear strategy and prioritisation</li> </ul>	<ul style="list-style-type: none"> <li>■ Excellence in governance</li> </ul>	<ul style="list-style-type: none"> <li>■ Advocacy – including health, medical, education, infrastructure, and public transport, including train services</li> </ul>	<ul style="list-style-type: none"> <li>■ Communication and engagement</li> <li>■ New Administration Centre</li> </ul>

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

<sup>1</sup> 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"> <li>■ Sporting facilities need to be relocated and consolidated to a central location due to serious tenure and site constraints.</li> </ul>	<ul style="list-style-type: none"> <li>■ Building of new facilities in central location.</li> <li>■ Establish new recreation precinct to meet long term needs of community.</li> <li>■ Invest in aquatic and multi purpose centre.</li> </ul>
Roads	<ul style="list-style-type: none"> <li>■ Above average with substantial upgrades over the past 10 years.</li> <li>■ Shortfall with regard to the projected demands of restricted access vehicles. (RAV), which are very large and/or very heavy vehicles.</li> </ul>	<ul style="list-style-type: none"> <li>■ Overall road network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.</li> <li>■ Need to assess RAV requirements.</li> </ul>
Drainage	<ul style="list-style-type: none"> <li>■ Incomplete and inadequate drainage network, being placed under stress due to climate change.</li> <li>■ Increasingly unable to cope with changing weather resulting in higher incidence of local flooding.</li> </ul>	<ul style="list-style-type: none"> <li>■ Improved engineering solutions -Increase drainage capacity as roads renewed and as localised drainage failures resolved.</li> </ul>
Footpaths and Dual-Use Paths	<ul style="list-style-type: none"> <li>■ Footpaths are generally in a poor condition.</li> <li>■ Dual use paths are generally in a reasonable condition, but there are some gaps.</li> </ul>	<ul style="list-style-type: none"> <li>■ Progressive upgrade or replacement with dual use pathways.</li> <li>■ Overall network in a satisfactory condition with timely remedial work to prevent slipping into a poor condition and associated cost escalation.</li> </ul>
Parks and equipment	<ul style="list-style-type: none"> <li>■ Ranging from poor to good.</li> </ul>	<ul style="list-style-type: none"> <li>■ Parks and associated equipment in a safe and functional condition.</li> </ul>





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
<b>Recreation Precinct</b>										
Sports fields										
Acquire land										
Change Rooms										
Swimming Pool										
Multi purpose Recreation Facility										
<b>Toodyay Pathways</b>										
Town paths										
River Foreshore Pathway										
<b>Depots</b>										
Community Depot										
Harper Road Depot										
Parks and Gardens Depot										
Aged Care Units										

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

Key: ■ Plan ■ Build



# FINANCIAL IMPLICATIONS

## Financial Profile

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

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

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

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

Other measures currently being considered are:

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



## Assumptions

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



## HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING?

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

Key: Local Government level of control/ influence:

<b>High</b>	Policy areas that are in direct control of local government.
<b>Medium</b>	Issues that local government does not control but can influence.
<b>Low</b>	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
<b>L</b>	<b>Family growth</b>	Increasing
<b>M</b>	<b>Volunteering</b> The proportion of residents who volunteer to help in the community	Increasing
<b>M</b>	<b>Recreation</b> No. of people involved in sporting activities	Increasing
<b>L</b>	<b>Crime</b>	Reducing
<b>M</b>	<b>Bushfires</b> No. of registered volunteers for Bushfire Brigades	Increasing
<b>L</b>	<b>Graffiti</b>	Reducing

## Prosperous and Diverse Local Economy

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

## Balanced Development

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

## Healthy Natural and Rural Environment

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

## Responsible and responsive Civic Leadership

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



<b>H</b>	<b>Current Ratio</b> The liquidity position of a local government that has arisen from the past years transactions.	1:1 or greater
<b>H</b>	<b>Debt Service Cover Ratio</b> The ratio of cash available for debt servicing to interest, principal and lease payments.	2 or greater
<b>H</b>	<b>Own Source Revenue Coverage Ratio</b> An indicator of a local government's ability to cover its costs through its own revenue efforts.	Between 40% and 60%
	<b>Asset Management</b>	
<b>H</b>	<b>Asset Consumption Ratio</b> The ratio highlights the aged condition of the local government's stock of physical assets.	50% or greater
<b>H</b>	<b>Asset Sustainability Ratio</b> 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
<b>H</b>	<b>Asset Renewal Funding Ratio</b> 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"> <li>– additional operating income;</li> <li>– reductions in operating expenses; or</li> <li>– an increase in net financial liabilities above that currently projected.</li> </ul>	Between 75% - 95%.

# ANNEX 1

## Shire of Toodyay Strategies/Plans and Status

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

## ANNEX 2

### Shire of Toodyay: Social and Economic Profile

#### Location

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

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

#### Population

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

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

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

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

\* 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%
<b>Total persons</b>	3,750		3,971		5.9%	4,256		7.2%
<b>Median age</b>	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.

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

# 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.

## ANNEX 5

Summary of results of recent key community engagements on vision and priorities



### Wordle from Think 2050

Expressing what is important to the Toodyay community.





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

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

## **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.

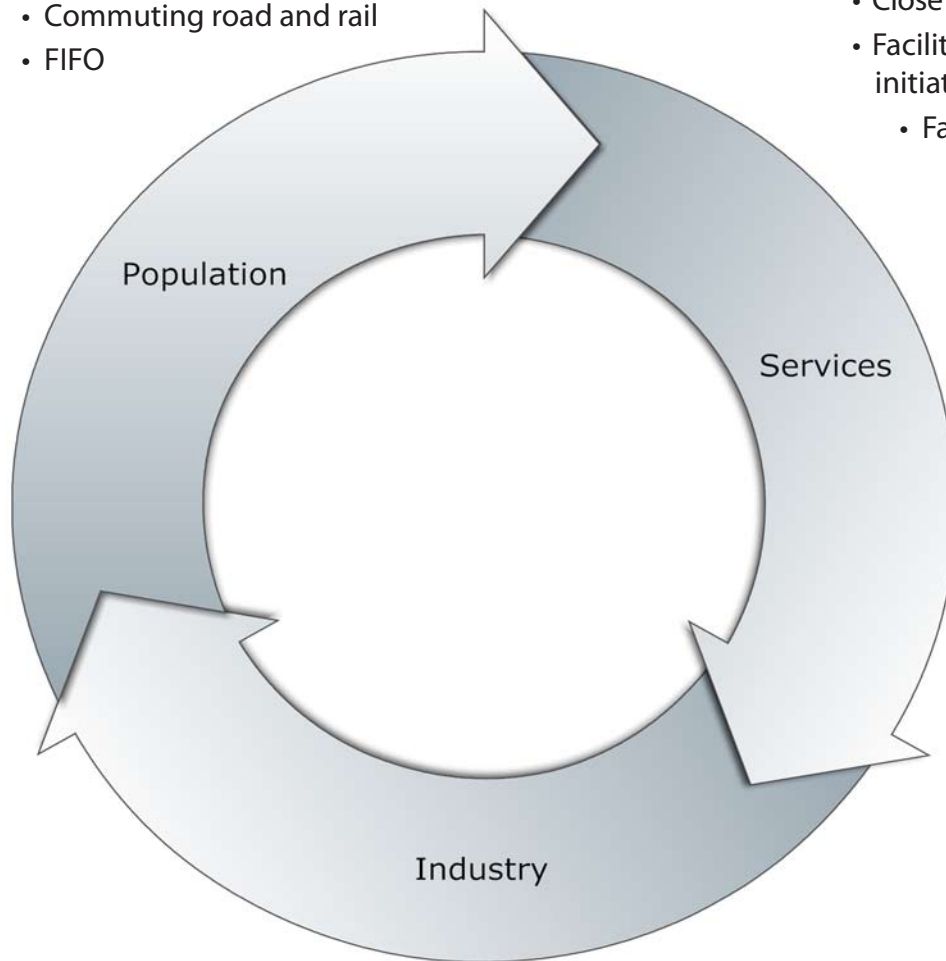
Toodyay website with Community and Business listings up to date – whatever you need to find out, our Community and Business website can give you the answer. Easy to use, information plus and great graphics.

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><b>Comments</b></p> <ul style="list-style-type: none"> <li>It’s a bit too wide-ranging development wise over providing for subdivision? Don’t take out too much bush</li> <li>Less power to the planning department</li> <li>Make the heritage precinct “guidelines” guidelines!!! Again</li> <li>Shire listens to and considers wants and needs of community groups (hopefully)</li> <li>Unnecessary clearing of verges</li> <li>More emphasis on sustainability</li> <li>“sustainable” = meaningless, don’t like it</li> <li>Need second train to midland in the day</li> <li>Need north facing blocks on new subdivisions so you can put a passive solar house on</li> <li>Ideas great – concern is the communication of ideas to the city!</li> <li>Need more of a holistic view on environment matters</li> </ul>	<p><b>Comments</b></p> <ul style="list-style-type: none"> <li>Shire not protecting privacy in the development they allow</li> </ul>

### (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"> <li>“OK” (8)</li> <li>“OK but spend it wisely” (3)</li> <li>“OK but not for a \$65k ice bath for footy players (ok)</li> <li>“OK but more public open space in subdivisions” (ok)</li> <li>“Want more and willing to pay more” (14) (as above, this is being interpreted judiciously)</li> </ul>	
<b>Priority areas</b>	
<b>Community Services</b>	
- 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)	✓
<b>Economic Services</b>	
- Marketing and Visitor information services (1)	✓
<b>Planning and Transport Services</b>	
- Roads (2)	
- Footpaths (2)	✓
- Cycleways (1)	✓
- More public open space in subdivisions (not \$ in lieu) (1)	
<b>Environmental Services</b>	
- Preservation of roadside vegetation (2)	✓
- Waste management (3)	✓
- Plant more trees, and protect existing trees (1)	✓
<b>Governance Services</b>	
- Sound governance, community leadership and engagement, and advocacy (1)	
<b>Other</b>	
- 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"> <li>- Sport and recreation facilities – No Pool (1)</li> <li>- Museums (1)</li> <li>- Youth Services (1)</li> <li>- Arts and Culture (1)</li> </ul>
Planning and Transport Services	<ul style="list-style-type: none"> <li>- Cycleways (1)</li> </ul>
Environmental Services	<ul style="list-style-type: none"> <li>- Waste management (1)</li> </ul>
Governance Services	<ul style="list-style-type: none"> <li>- No new Admin Centre (1)</li> </ul>
Other	<ul style="list-style-type: none"> <li>- Want amalgamation, but don't want to lose representation (1)</li> </ul>

### 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><b>Vision and Strategic Direction</b></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"> <li>Community engagement and participation</li> <li>Safety and crime prevention</li> <li>Sustainable environment</li> <li>Health and welfare</li> <li>Heritage and history (including museum)</li> <li>Education, arts, and culture</li> <li>Sports and recreation</li> </ul>	<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"> <li>Community Engagement Strategy (not listed in the key points of the plan)</li> <li>Environmental Plan</li> <li>Economic Development Plan</li> </ul> <p>Other strategies are also being developed, including:</p> <ul style="list-style-type: none"> <li>Heritage Master Plan</li> <li>Recreation Strategy</li> <li>Bike Plan (now adopted)</li> </ul> <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"> <li>The Strategies section of the Plan to be updated (SCP Annex 1).</li> <li>Add the Community Engagement Strategy and Recreation Strategy to the priorities and the Key Points of the Plan.</li> <li>Make explicit commitment to review progress and re-set priorities for strategy development at each two yearly review.</li> </ul>
<p><b>Community Consultation</b></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"> <li>people in full-time employment may not have been engaged by the process and hence their views not fully represented</li> <li>the need and value of a Shire Community Engagement Strategy</li> <li>the need to continue to engage the community and include the community in key decision through all stages of the planning process</li> </ul>	<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"> <li>As above, raise the prominence of the Community Engagement Strategy, and take this feedback through to the process for developing that strategy.</li> </ul>

Comment Area	Comment	Agreed Revisions
<b>Indigenous people</b> One of the respondent noted that: <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>	This does appear to be a gap in the draft Plan.	<ul style="list-style-type: none"> <li>■ Incorporate recognition of indigenous culture in the Plan.</li> </ul>
<b>Youth</b> One of the respondent noted that: <i>There is not a great deal of mention re actual strategies to support our disadvantaged youth....</i>	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.	<ul style="list-style-type: none"> <li>■ Strengthen the youth focus in the Plan.</li> </ul>
<b>Disability Access and Inclusion</b> 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.	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.	<ul style="list-style-type: none"> <li>■ Include actions that contribute to disability, access and inclusion outcomes in the Plan.</li> <li>■ Include a review of the Disability, Access and Inclusion Plan in Year 1.</li> </ul>
<b>Recreation centre and swimming pool</b> 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.	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.	<ul style="list-style-type: none"> <li>■ No change.</li> </ul>
<b>Public Transport Advocacy</b> 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.	Public transport and improved train services are not currently noted as priority issues for advocacy in the SCP.	<ul style="list-style-type: none"> <li>■ Include public transport and improved train services as one of the specific issues for advocacy in the Plan.</li> </ul>

# TOODYAY 2023 - MAKING IT HAPPEN



2015/2019

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



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## MESSAGE FROM THE CHIEF EXECUTIVE OFFICER

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



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

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

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

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

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

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

**Stan Scott**  
**Chief Executive Officer**

## INTRODUCTION

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

### Key points of the plan

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

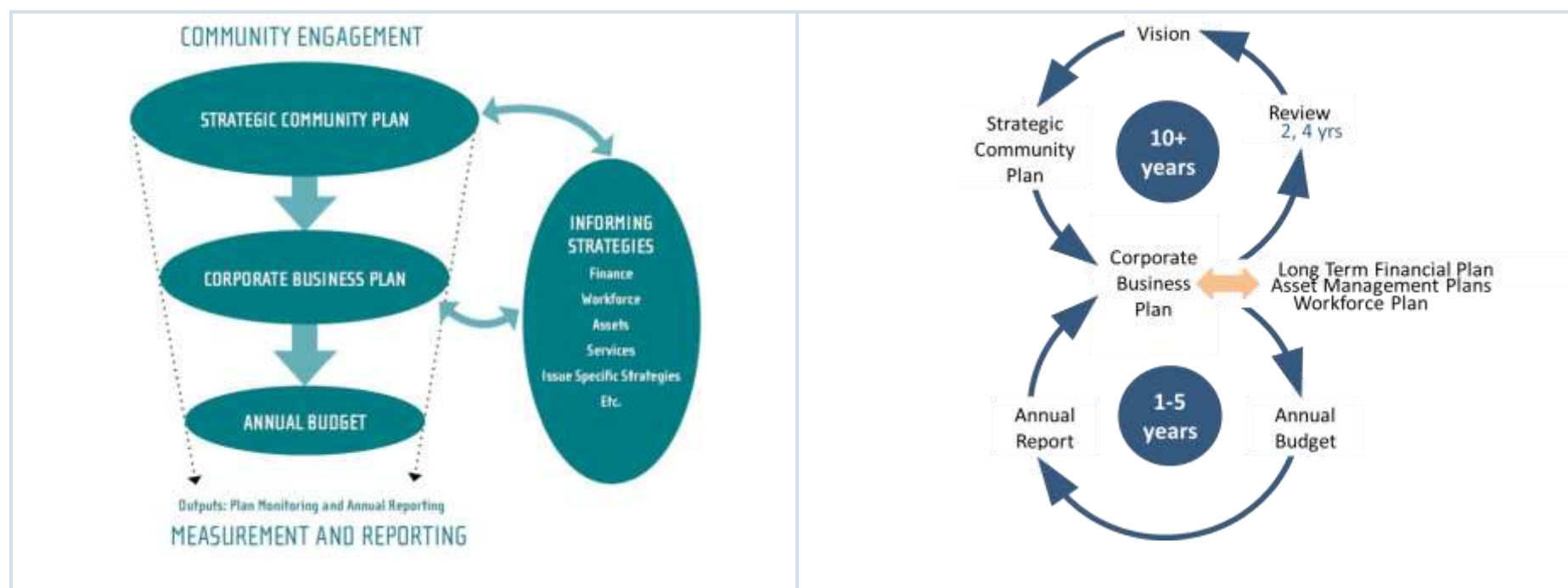
- Establish a new recreation precinct to accommodate the long term needs of the community, which includes a multi-purpose recreation facility with an aquatic facility (partially grant and loan funded);
- Facilitation and contribution towards the development of retirement/aged care units, as part of a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

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

## Western Australia Local Government Integrated Planning and Reporting Framework

The Integrated Planning and Reporting Framework is shown in the diagram below. The Strategic Community Plan is a ten year plan and sets the scene for the whole Framework. Detailed implementation for the next four years is covered in the Corporate Business Plan. The Informing Strategies show how the Plan will be managed and resourced. The Strategic Community Plan is not fixed for ten years. Rather it is a “rolling” plan which is reviewed every two years as shown in the right hand diagram. The two yearly strategic reviews alternate between a mini review (updating as needed) and a major review (going through the steps again). The plan is continuously looking ahead, so each review keeps a ten year horizon. This is to ensure that the best decisions are made in the short to medium term. The Corporate Business Plan is reviewed annually.

### The Western Australia Integrated Planning and Reporting Framework



## STRATEGIC DIRECTION

### Vision

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

### Community Outcomes

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

**Community**

Healthy, safe and cohesive community

**Economic**

Prosperous and diverse local economy

**Planning and Transport**

Balanced development

**Environment**

Healthy natural and rural environment

**Governance**

Responsible and responsive civic leadership



## Mission

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

## Council's Values

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

## HOW WE CONTRIBUTE TO THE STRATEGIC COMMUNITY PLAN

### Shire's roles

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

#### **DELIVERY OF FACILITIES AND SERVICES**

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

#### **REGULATION**

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

#### **INFLUENCING**

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

#### **CIVIC LEADERSHIP**

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

### Assumptions

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

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

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

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

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

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

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



## Council decision-making criteria

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

<b><i>Is it consistent with our values?</i></b>	How well does the option fit with our values?
<b><i>How well does it fit our strategic direction?</i></b>	Does the option help to achieve our vision and strategic priorities?
<b><i>Who benefits?</i></b>	Are we ensuring an equitable distribution of benefits in the community?
<b><i>Can we afford it?</i></b>	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?
<b><i>Does it involve a tolerable risk?</i></b>	What level of risk is associated with the option? How can it be managed? Does the residual risk fit within our risk tolerance level?

## Our services at a glance

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

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

## OUR FOUR YEAR PLAN

### Council Priorities

#### TEN YEAR STRATEGIC PRIORITIES

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

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

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

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



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

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

## COUNCIL 4 YEAR STRATEGIC PRIORITIES

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

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

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

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



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

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

## Summary of our strategic capital projects

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

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

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

## Summary of our strategy and planning priorities

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

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

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

## Summary of our organisational development priorities

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

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



## Financial Profile

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

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

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

Other measures currently being considered or underway are:

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

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

## CORPORATE BUSINESS PLAN FINANCIAL FORECASTS

Attached

## Shire of Toodyay Organisational structure

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

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

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

## Summary of our Service Plans

### COMMUNITY DEVELOPMENT

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

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

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



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

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

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

## PLANNING AND DEVELOPMENT

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

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

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

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

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



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

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

## WORKS AND SERVICES

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

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

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

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

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



## CORPORATE SERVICES

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

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

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

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

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

**CHIEF EXECUTIVE OFFICER**

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

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

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



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

## HOW WE TEST OUR EFFICIENCY AND EFFECTIVENESS

### RECENT IMPROVEMENTS

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

### PLANNED IMPROVEMENTS

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

### AREAS FOR INVESTIGATION

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

## WHAT DIDN'T MAKE THE CUT

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

## SUMMARY OF OUR WORKFORCE PLAN

### WORKFORCE REQUIREMENTS

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

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

### WORKFORCE STRATEGIES

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

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

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

## SUMMARY OF OUR ASSET MANAGEMENT PLANS

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

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

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

## STRATEGIC RISK MANAGEMENT

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



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

## HOW WILL WE KNOW IF THE PLAN IS SUCCEEDING

### CBP KEY PROGRAM/ SERVICE INDICATORS

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

**FINANCIAL MANAGEMENT**

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

**ASSET MANAGEMENT**

Asset Management Indicators	Desired Trend/Target
<b>Asset Consumption Ratio</b> The ratio highlights the aged condition of the local government's stock of physical assets.	50% or greater
<b>Asset Sustainability Ratio</b> 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
<b>Asset Renewal Funding Ratio</b> 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"> <li>– additional operating income;</li> <li>– reductions in operating expenses; or</li> <li>– an increase in net financial liabilities above that currently projected.</li> </ul>	Between 75% - 95%.

**WORKFORCE MANAGEMENT**

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

**Revision / Progress:**

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

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

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

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

7 January 2016 – updated after meeting

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

29 January 2016 – MCS & MCD met to clarify

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

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

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

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

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

**SHIRE OF TOODYAY**  
**FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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Principal place of business:  
Address  
15 Fiennes Street  
Toodyay WA 6566

SHIRE OF TOODYAY  
FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2017

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire being the annual financial report and supporting notes and other information for the financial year ended 30 June 2017 are in my opinion properly drawn up to present fairly the financial position of the Shire at 30th June 2017 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 24<sup>th</sup> day of November 2017



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Stan Scott  
Chief Executive Officer

**SHIRE OF TOODYAY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 \$	2017 Budget \$	2016 \$
<b>Revenue</b>				
Rates	23	6,161,254	6,122,461	5,897,392
Operating grants, subsidies and contributions	30	3,101,107	3,352,432	1,210,420
Fees and charges	29	1,228,888	1,307,950	1,243,088
Interest earnings	2(a)	209,279	215,000	223,873
Other revenue	2(a)	786,458	20,000	767,325
		<u>11,486,986</u>	<u>11,017,843</u>	<u>9,342,098</u>
<b>Expenses</b>				
Employee costs		(4,112,258)	(4,118,365)	(4,087,781)
Materials and contracts		(3,267,924)	(5,256,816)	(2,829,181)
Utility charges		(157,623)	(282,747)	(221,965)
Depreciation on non-current assets	2(a)	(5,330,540)	(5,174,000)	(5,293,207)
Interest expenses	2(a)	(139,118)	(141,388)	(155,217)
Insurance expenses		(270,887)	(266,777)	(238,190)
Other expenditure		(86,343)	(102,100)	(90,481)
		<u>(13,364,694)</u>	<u>(15,342,193)</u>	<u>(12,916,022)</u>
		<u>(1,877,707)</u>	<u>(4,324,350)</u>	<u>(3,573,924)</u>
Non-operating grants, subsidies and contributions	30	1,400,923	2,900,328	1,573,155
Profit on asset disposals	21	0	149,899	13,271
(Loss) on asset disposals	21	(109,633)	(69,693)	(269,033)
Reversal of prior year loss on revaluation of plant and equipment	6(b)	0	0	11,540
<b>Net result</b>		<b>(586,417)</b>	<b>(1,343,816)</b>	<b>(2,244,991)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	(4,580,970)	0	(144,354)
<b>Total other comprehensive income</b>		<b>(4,580,970)</b>	<b>0</b>	<b>(144,354)</b>
<b>Total comprehensive income</b>		<b>(5,167,387)</b>	<b>(1,343,816)</b>	<b>(2,389,345)</b>

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



**SHIRE OF TOODYAY**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 \$	2017 Budget \$	2016 \$
<b>Revenue</b>	2(a)			
Governance		166,278	44,000	115,725
General purpose funding		8,759,813	8,003,915	7,174,472
Law, order, public safety		655,608	398,439	496,110
Health		61,358	85,500	57,328
Education and welfare		30,481	45,721	45,188
Housing		826	5,000	14,192
Community amenities		723,000	696,250	705,252
Recreation and culture		141,967	143,000	202,882
Transport		225,375	157,668	178,627
Economic services		409,822	459,532	275,246
Other property and services		312,459	978,818	77,077
		<u>11,486,987</u>	<u>11,017,843</u>	<u>9,342,099</u>
<b>Expenses</b>	2(a)			
Governance		(963,904)	(1,094,964)	(1,035,542)
General purpose funding		(352,157)	(577,481)	(587,695)
Law, order, public safety		(1,083,813)	(1,347,296)	(1,288,525)
Health		(279,418)	(279,576)	(247,284)
Education and welfare		(39,906)	(49,068)	(8,141)
Housing		(134,723)	(126,786)	(129,496)
Community amenities		(1,238,986)	(1,271,127)	(1,271,222)
Recreation and culture		(1,788,893)	(1,922,649)	(1,751,205)
Transport		(5,176,544)	(5,072,676)	(5,113,686)
Economic services		(1,182,475)	(1,280,779)	(1,314,859)
Other property and services		(984,756)	(2,178,404)	(13,151)
		<u>(13,225,575)</u>	<u>(15,200,806)</u>	<u>(12,760,806)</u>
<b>Finance costs</b>	2(a)			
Recreation and culture		(83,051)	(83,678)	(90,475)
Transport		(43,155)	(44,054)	(49,087)
Economic services		(5,904)	(6,072)	(6,976)
Other property and services		(7,009)	(7,584)	(8,679)
		<u>(139,119)</u>	<u>(141,388)</u>	<u>(155,217)</u>
		<u>(1,877,707)</u>	<u>(4,324,351)</u>	<u>(3,573,924)</u>
Non-operating grants, subsidies and contributions	30	1,400,923	2,900,328	1,573,155
Profit on disposal of assets	21	0	149,899	13,271
(Loss) on disposal of assets	21	(109,633)	(69,693)	(269,033)
Reversal of prior year loss on revaluation of plant and equipment	6(b)	0	0	11,540
<b>Net result</b>		<u>(586,417)</u>	<u>(1,343,816)</u>	<u>(2,244,991)</u>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	13	(4,580,970)	0	(144,354)
<b>Total other comprehensive income</b>		<u>(4,580,970)</u>	<u>0</u>	<u>(144,354)</u>
<b>Total comprehensive income</b>		<u>(5,167,387)</u>	<u>(1,343,816)</u>	<u>(2,389,345)</u>

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

**SHIRE OF TOODYAY**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30TH JUNE 2017**

	NOTE	2017 \$	2016 \$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	5,182,469	4,482,102
Trade and other receivables	4	728,832	867,011
Inventories	5	48,220	46,775
<b>TOTAL CURRENT ASSETS</b>		<u>5,959,521</u>	<u>5,395,888</u>
<b>NON-CURRENT ASSETS</b>			
Other receivables	4	224,771	214,004
Property, plant and equipment	6	31,909,691	37,096,395
Infrastructure	7	119,839,714	120,646,151
<b>TOTAL NON-CURRENT ASSETS</b>		<u>151,974,176</u>	<u>157,956,550</u>
<b>TOTAL ASSETS</b>		<u>157,933,697</u>	<u>163,352,438</u>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	8	320,393	246,447
Current portion of long term borrowings	9	228,744	269,579
Provisions	10	643,240	677,734
<b>TOTAL CURRENT LIABILITIES</b>		<u>1,192,377</u>	<u>1,193,760</u>
<b>NON-CURRENT LIABILITIES</b>			
Long term borrowings	9	2,059,101	2,287,846
Provisions	10	59,476	80,705
<b>TOTAL NON-CURRENT LIABILITIES</b>		<u>2,118,577</u>	<u>2,368,551</u>
<b>TOTAL LIABILITIES</b>		<u>3,310,954</u>	<u>3,562,311</u>
<b>NET ASSETS</b>		<u>154,622,740</u>	<u>159,790,127</u>
<b>EQUITY</b>			
Retained surplus		63,667,422	64,281,656
Reserves - cash backed	12	3,152,298	3,124,481
Revaluation surplus	13	87,803,020	92,383,990
<b>TOTAL EQUITY</b>		<u>154,622,740</u>	<u>159,790,127</u>

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

**SHIRE OF TOODYAY  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
<b>Balance as at 1 July 2015</b>		<b>66,701,481</b>	<b>2,949,647</b>	<b>92,528,344</b>	<b>162,179,472</b>
Comprehensive income					
Net result		(2,244,991)	0	0	(2,244,991)
Changes on revaluation of assets	13	0	0	(144,354)	(144,354)
Total comprehensive income		(2,244,991)	0	(144,354)	(2,389,345)
Transfers from/(to) reserves		(174,834)	174,834	0	0
<b>Balance as at 30 June 2016</b>		<b>64,281,656</b>	<b>3,124,481</b>	<b>92,383,990</b>	<b>159,790,127</b>
Comprehensive income					
Net result		(586,417)	0	0	(586,417)
Changes on revaluation of assets	13	0	0	(4,580,970)	(4,580,970)
Total comprehensive income		(586,417)	0	(4,580,970)	(5,167,387)
Transfers from/(to) reserves		(27,817)	27,817	0	0
<b>Balance as at 30 June 2017</b>		<b>63,667,422</b>	<b>3,152,298</b>	<b>87,803,020</b>	<b>154,622,740</b>

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

**SHIRE OF TOODYAY**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 Actual \$	2017 Budget \$	2016 Actual \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		6,301,409	6,219,524	5,918,699
Operating grants, subsidies and contributions		3,045,191	3,472,432	1,194,518
Fees and charges		1,247,489	1,307,950	1,243,088
Interest earnings		209,278	215,000	223,873
Goods and services tax		734,983	0	585,780
Other revenue		786,458	20,000	767,326
		<u>12,324,808</u>	<u>11,234,906</u>	<u>9,933,284</u>
<b>Payments</b>				
Employee costs		(4,176,749)	(4,118,365)	(3,927,480)
Materials and contracts		(3,184,385)	(5,256,816)	(2,994,710)
Utility charges		(157,623)	(282,747)	(221,965)
Interest expenses		(141,388)	(141,388)	(157,337)
Insurance expenses		(270,887)	(266,777)	(238,190)
Goods and services tax		(710,410)	0	(607,383)
Other expenditure		(86,343)	(102,100)	(90,482)
		<u>(8,727,785)</u>	<u>(10,168,193)</u>	<u>(8,237,547)</u>
<b>Net cash provided by (used in) operating activities</b>	14(b)	3,597,023	1,066,713	1,695,737
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment		(997,228)	(1,067,799)	(1,252,461)
Payments for construction of infrastructure		(3,117,678)	(4,388,924)	(2,691,792)
Non-operating grants, subsidies and contributions		1,400,923	2,900,328	1,573,155
Proceeds from sale of fixed assets		86,909	920,000	309,774
<b>Net cash provided by (used in) investment activities</b>		<u>(2,627,074)</u>	<u>(1,636,395)</u>	<u>(2,061,324)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of debentures		(269,579)	(269,579)	(255,305)
<b>Net cash provided by (used in) financing activities</b>		<u>(269,579)</u>	<u>(269,579)</u>	<u>(255,305)</u>
<b>Net increase (decrease) in cash held</b>		700,369	(836,324)	(620,892)
Cash at beginning of year		4,482,102	4,482,102	5,102,994
<b>Cash and cash equivalents at the end of the year</b>	14(a)	<u><u>5,182,469</u></u>	<u><u>3,645,778</u></u>	<u><u>4,482,102</u></u>

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

**SHIRE OF TOODYAY  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2017 Actual \$	2017 Budget \$	2016 Actual \$
<b>Net current assets at 1 July b/fwd - surplus/(deficit)</b>		<u>1,659,811</u>	<u>1,659,811</u>	<u>2,433,212</u>
		1,659,811	1,659,811	2,433,212
<b>Revenue from operating activities (excluding rates)</b>				
Governance		166,278	44,000	115,725
General purpose funding		2,647,427	1,881,454	1,293,949
Law, order, public safety		655,608	398,439	496,110
Health		61,358	85,500	57,328
Education and welfare		30,481	45,721	45,188
Housing		826	5,000	14,192
Community amenities		723,000	696,250	705,252
Recreation and culture		141,967	143,000	202,882
Transport		225,375	157,668	178,627
Economic services		409,822	606,922	288,517
Other property and services		<u>312,459</u>	<u>981,327</u>	<u>77,077</u>
		5,374,601	5,045,281	3,474,847
<b>Expenditure from operating activities</b>				
Governance		(963,904)	(1,094,964)	(1,035,542)
General purpose funding		(352,157)	(577,481)	(587,695)
Law, order, public safety		(1,083,813)	(1,347,296)	(1,398,818)
Health		(279,418)	(279,576)	(247,284)
Education and welfare		(39,906)	(49,068)	(8,141)
Housing		(134,723)	(126,786)	(129,496)
Community amenities		(1,238,986)	(1,271,127)	(1,271,222)
Recreation and culture		(1,871,944)	(2,006,327)	(1,841,679)
Transport		(5,219,699)	(5,116,730)	(5,162,773)
Economic services		(1,188,379)	(1,316,851)	(1,321,835)
Other property and services		<u>(1,101,398)</u>	<u>(2,225,682)</u>	<u>(180,570)</u>
		(13,474,327)	(15,411,886)	(13,185,055)
<b>Operating activities excluded from budget</b>				
(Profit) on disposal of assets	21	0	(149,899)	(13,271)
Loss on disposal of assets	21	109,633	69,693	269,033
Movement in Employee Entitlement Reserve		(93,347)	0	0
Movement in deferred pensioner rates (non-current)		(10,767)	0	(29,023)
Movement in employee benefit provisions (non-current)		(21,229)	0	27,801
Depreciation and amortisation on assets	2(a)	<u>5,330,540</u>	<u>5,174,000</u>	<u>5,293,207</u>
<b>Amount attributable to operating activities</b>		<u>(1,125,086)</u>	<u>(3,613,000)</u>	<u>(1,729,249)</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,400,923	2,900,328	1,573,155
Proceeds from disposal of assets	21	86,909	920,000	309,774
Purchase of property, plant and equipment	6(b)	(997,228)	(1,067,799)	(1,252,461)
Purchase and construction of infrastructure	7(b)	<u>(3,117,678)</u>	<u>(4,388,924)</u>	<u>(2,691,792)</u>
<b>Amount attributable to investing activities</b>		<u>(2,627,074)</u>	<u>(1,636,395)</u>	<u>(2,061,324)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of debentures	22(a)	(269,579)	(269,579)	(255,305)
Transfers to reserves (restricted assets)	12	(306,356)	(1,039,500)	(887,078)
Transfers from reserves (restricted assets)	12	<u>278,539</u>	<u>579,795</u>	<u>712,244</u>
<b>Amount attributable to financing activities</b>		<u>(297,396)</u>	<u>(729,284)</u>	<u>(430,139)</u>
<b>Surplus(deficiency) before general rates</b>		<u>(4,049,557)</u>	<u>(5,978,679)</u>	<u>(4,220,712)</u>
<b>Total amount raised from general rates</b>	23	<u>6,112,386</u>	<u>6,122,461</u>	<u>5,880,522</u>
<b>Net current assets at June 30 c/fwd - surplus/(deficit)</b>	24	<u><u>2,062,830</u></u>	<u><u>143,781</u></u>	<u><u>1,659,811</u></u>

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) BASIS OF PREPARATION**

The financial report comprises general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise.

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 20 to these financial statements.

**(a) Goods and Services Tax (GST)**

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

Receivables and payables are stated inclusive of GST receivable or payable.

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

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

**(b) Cash and Cash Equivalents**

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

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Trade and Other Receivables**

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

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

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

**(d) Inventories**

***General***

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

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

***Land held for sale***

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

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

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

**(e) Fixed Assets**

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

***Mandatory requirement to revalue non-current assets***

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

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

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

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

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



**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) Fixed Assets (Continued)**

***Land under control***

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

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

***Initial recognition and measurement between mandatory revaluation dates***

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

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

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

***Revaluation***

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

***Land under roads***

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

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

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

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

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(e) 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.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Fair Value of Assets and Liabilities**

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

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

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

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

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

***Fair value hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

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

**Cost approach**

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

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

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

**(g) Financial Instruments**

***Initial recognition and measurement***

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

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

***Classification and subsequent measurement***

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

Amortised cost is calculated as:

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

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Financial Instruments (Continued)**

***Classification and subsequent measurement (continued)***

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(h) Impairment of Assets**

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

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

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

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

**(i) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Employee Benefits**

**Short-term employee benefits**

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

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

**Other long-term employee benefits**

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

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

**(k) 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.

**(l) Provisions**

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

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

**(m) Leases**

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

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

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

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

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



**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Investment in Associates**

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

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

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

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

**(o) Interests in Joint Arrangements**

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

**(p) 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.

**(q) Superannuation**

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Current and Non-Current Classification**

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

**(s) Rounding Off Figures**

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

**(t) Comparative Figures**

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

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

**(u) Budget Comparative Figures**

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

Notes:

<sup>(1)</sup> 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 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

	<b>Title</b>	<b>Issued / Compiled</b>	<b>Applicable <sup>(1)</sup></b>	<b>Impact</b>
(iv)	AASB 1058 Income of Not-for-Profit Entities (incorporating AASB 2016-7 and AASB 2016-8)	December 2016	1 January 2019	<p>These standards are likely to have a significant impact on the income recognition for NFP's. Key areas for consideration are:</p> <ul style="list-style-type: none"> <li>- Assets received below fair value;</li> <li>- Transfers received to acquire or construct non-financial assets;</li> <li>- Grants received;</li> <li>- Prepaid rates;</li> <li>- Leases entered into at below market rates; and</li> <li>- Volunteer services.</li> </ul> <p>Whilst it is not possible to quantify the financial impact (or if it is material) of these key areas until the details of future transactions are known, they will all have application to the Shire's operations.</p>

Notes:

<sup>(1)</sup> Applicable to reporting periods commencing on or after the given date.

**(w) Adoption of New and Revised Accounting Standards**

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

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

<p>(i) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</p> <p>[AASB 10, 124 &amp; 1049]</p>	<p>The objective of this Standard was to extend the scope of AASB 124 <i>Related Party Disclosures</i> to include not-for-profit sector entities.</p> <p>The Standard has had a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management are deemed to be Key Management Personnel and resultant disclosures in accordance to AASB 124 have been necessary.</p>
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**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

<b>2. REVENUE AND EXPENSES</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(a) Net Result</b>		
The Net result includes:		
(i) Charging as an expense:		
<b>Auditors remuneration</b>		
- Audit of the Annual Financial Report	16,500	27,510
- Other Services	14,502	3,700
<b>Depreciation</b>		
Buildings - non-specialised	23,504	3,705
Buildings - specialised	472,931	449,063
Furniture and equipment	86,803	119,428
Plant and equipment	459,837	466,636
Buildings - heritage	349,980	348,795
Computer Equipment	13,370	13,980
Infrastructure - Roads	2,905,508	2,863,665
Infrastructure - Footpaths	33,698	33,698
Infrastructure - Bridges	877,362	872,018
Infrastructure - Parks & Ovals	45,153	42,461
Infrastructure - Other	62,393	79,758
	<u>5,330,540</u>	<u>5,293,207</u>
<b>Interest expenses (finance costs)</b>		
Debentures (refer Note 22 (a))	139,118	155,217
	<u>139,118</u>	<u>155,217</u>
<b>Other revenue</b>		
Reimbursements and recoveries	767,677	748,925
Other	18,781	18,400
	<u>786,458</u>	<u>767,325</u>
	<b>2017</b>	<b>2017</b>
	<b>Actual</b>	<b>Budget</b>
	<b>\$</b>	<b>\$</b>
<b>Interest earnings</b>		<b>2016</b>
- Reserve funds	76,356	Actual
- Other funds	51,887	\$
Other interest revenue (refer note 28)	81,036	
	<u>209,279</u>	<u>223,873</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUE AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**COMMUNITY VISION**

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

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

**GOVERNANCE**

**Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provisions of services.

**Activities:**

Rates, general purpose Government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

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

**Activities:**

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

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

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

**EDUCATION AND WELFARE**

**Objective:**

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

**Activities:**

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

**HOUSING**

**Objective:**

To provide and maintain elderly residents housing.

**Activities:**

Provisions and maintenance of elderly residents housing.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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

**RECREATION AND CULTURE**

**Objective:**

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

**Activities:**

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

**TRANSPORT**

**Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES**

**Objective:**

To help promote the Shire and its economic wellbeing.

**Activities:**

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

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control Shire overheads operating account.

**Activities:**

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



**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUE AND EXPENSES (Continued)**

**(c) Conditions Over Grants/Contributions**

<b>Grant/Contribution</b>	<b>Opening Balance <sup>(1)</sup> 1/07/15 \$</b>	<b>Received <sup>(2)</sup> 2015/16 \$</b>	<b>Expended <sup>(3)</sup> 2015/16 \$</b>	<b>Closing Balance <sup>(1)</sup> 30/06/16 \$</b>	<b>Received <sup>(2)</sup> 2016/17 \$</b>	<b>Expended <sup>(3)</sup> 2016/17 \$</b>	<b>Closing Balance 30/06/17 \$</b>
<b>General purpose funding</b>							
Royalties for Regions	462,411	6,885	(115,409)	<b>353,887</b>	4,366	(358,253)	<b>0</b>
DLGC I Intergarates Planning	25,000	0	(25,000)	<b>0</b>	0	0	<b>0</b>
<b>Law, order, public safety</b>							
SEMC - Aware Grant	15,727	0	0	<b>15,727</b>	0	(15,000)	<b>727</b>
Various CCTV Grants	11,169	0	(11,169)	<b>0</b>	0	0	<b>0</b>
NDRP Program - DFES Grant	0	0	0	<b>0</b>	62,057	(62,057)	<b>0</b>
OEM - Fire Mitigation Reserve	0	0	0	<b>0</b>	11,182	(11,182)	<b>0</b>
<b>Housing</b>							
CLGF - AROC Aged Housing	914,137	29,028	(13,437)	<b>929,728</b>	16,072	(492,747)	<b>453,053</b>
<b>Community amenities</b>							
RFR - Toilet Upgrade	45,000	0	(45,000)	<b>0</b>	0	0	<b>0</b>
WALGA - Changing Places	0	45,188	(45,188)	<b>0</b>	30,481	(30,481)	<b>0</b>
<b>Recreation and culture</b>							
Aged - Localise	10,000	0	(10,000)	<b>0</b>	0	0	<b>0</b>
Inclusion	10,000	20,000	(20,937)	<b>9,063</b>	0	0	<b>9,063</b>
DSR - Kids Sport	0	9,000	(7,232)	<b>1,768</b>	9,000	(10,768)	<b>0</b>
DSR - Skate Park	0	55,000	(55,000)	<b>0</b>	0	0	<b>0</b>
DSR - Heritage	0	0	0	<b>0</b>	15,455	(15,455)	<b>0</b>
EMRC - IFF/Avon Descent	36,000	30,000	(36,000)	<b>30,000</b>	30,000	(30,000)	<b>30,000</b>
RSL - Anzac Park	0	0	0	<b>0</b>	4,200	0	<b>4,200</b>
<b>Transport</b>							
Roads to Recovery	0	784,253	(784,253)	<b>0</b>	587,933	(587,933)	<b>0</b>
MRWA Bridge Grant	23,439	0	(22,341)	<b>1,098</b>	0	0	<b>1,098</b>
Mountian Park Subdivision	57,272	0	(50,234)	<b>7,038</b>	0	0	<b>7,038</b>
<b>Economic services</b>							
Wheatbelt NRM - Com Depot	0	0	0	<b>0</b>	130,432	(130,432)	<b>0</b>
Toursim WA - Sustainability	0	0	0	<b>0</b>	12,000	(12,000)	<b>0</b>
<b>Total</b>	<b><u>1,610,155</u></b>	<b><u>979,354</u></b>	<b><u>(1,241,200)</u></b>	<b><u>1,348,309</u></b>	<b><u>913,178</u></b>	<b><u>(1,756,308)</u></b>	<b><u>505,179</u></b>

**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**  
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	Note	2017 \$	2016 \$
<b>3. CASH AND CASH EQUIVALENTS</b>			
Unrestricted		1,524,991	9,311
Restricted		<u>3,657,478</u>	<u>4,472,791</u>
		<u>5,182,469</u>	<u>4,482,102</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Employee Entitlement Reserve	12	219,238	312,585
ANZAC 100th Anniversary Reserve	12	87,417	36,077
Asset Development Reserve	12	175,752	171,744
CCTV Monitoring & Maintenance Reserve	12	15,812	10,511
Emergency Management Reserve	12	70,521	44,216
Footbridge Reserve	12	26,176	15,703
Heritage Asset Reserve	12	10,450	10,202
Information Technology Reserve	12	21,131	15,703
Plant Replacement Reserve	12	181,355	206,621
Rates Review Reserve	12	0	105,968
Recreation Development Reserve	12	1,803,099	1,760,396
Refuse Reserve	12	107,984	105,426
Road Contribution Reserve	12	262,413	226,343
Swimming Pool Reserve	12	105,486	102,987
Strategic Access and Egress Reserve	12	50,465	0
Morangup Community Centre	12	15,000	0
Unspent grants	2(c)	<u>505,179</u>	<u>1,348,309</u>
		<u>3,657,478</u>	<u>4,472,791</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>4. TRADE AND OTHER RECEIVABLES</b>		
<b>Current</b>		
Rates outstanding	465,526	616,448
Sundry debtors	207,759	171,123
GST receivable	53,531	78,104
Accrued Income	2,016	1,336
	<u>728,832</u>	<u>867,011</u>
<b>Non-current</b>		
Rates outstanding - pensioners	<u>224,771</u>	<u>214,004</u>
	<u>224,771</u>	<u>214,004</u>
Information with respect to the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:		
<b>Rates outstanding</b>	<u>465,526</u>	<u>616,448</u>
Includes:		
Past due and not impaired	465,485	616,448
Impaired	<u>0</u>	<u>0</u>
<b>Sundry debtors</b>	<u>207,759</u>	<u>171,123</u>
Includes:		
Past due and not impaired	207,759	171,123
Impaired	<u>0</u>	<u>0</u>
<b>5. INVENTORIES</b>		
<b>Current</b>		
Fuel and Materials	<u>48,220</u>	<u>46,775</u>
	<u>48,220</u>	<u>46,775</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2017 \$	2016 \$
<b>6 (a). PROPERTY, PLANT AND EQUIPMENT</b>		
Land and buildings		
Freehold land at:		
- Independent valuation 2014 - level 2	0	10,485,000
- Independent valuation 2014 - level 3	0	2,235,500
- Independent valuation 2017 - level 2	4,841,000	0
- Management valuation 2017 - level 2	3,339,000	0
- Independent valuation 2017 - level 3	2,709,000	0
- Management valuation 2017 - level 3	333,000	0
- Additions after valuation - cost	0	127,400
	<u>11,222,000</u>	<u>12,847,900</u>
	<u>11,222,000</u>	<u>12,847,900</u>
Buildings - non-specialised at:		
- Independent valuation 2014 - level 2	0	195,000
- Independent valuation 2014 - level 3	0	140,000
- Independent valuation 2017 - level 3	161,880	0
- Management valuation 2017 - level 3	175,000	0
- Management valuation 2017 - level 2	195,000	
- Additions after valuation - cost	0	115,224
- Less: accumulated depreciation	<u>(20,021)</u>	<u>(23,103)</u>
	511,859	427,121
Buildings - specialised at:		
- Independent valuation 2014 - level 3	0	12,897,767
- Independent valuation 2017 - level 3	7,459,180	0
- Management valuation 2017 - level 3	3,939,000	0
- Additions after valuation - cost	0	524,341
- Less: accumulated depreciation	<u>(1,818,447)</u>	<u>(793,851)</u>
	9,579,733	12,628,257
Buildings - heritage at:		
- Independent valuation 2014 - level 3	0	6,951,000
- Management valuation 2017 - level 3	4,985,000	0
- Independent valuation 2017 - level 3	2,088,146	0
- Additions after valuation - cost	0	409,992
- Less: accumulated depreciation	<u>(759,293)</u>	<u>(572,860)</u>
	6,313,853	6,788,132
	<u>16,405,445</u>	<u>19,843,510</u>
Total land and buildings	<u>27,627,445</u>	<u>32,691,410</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**6 (a). PROPERTY, PLANT AND EQUIPMENT**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Furniture and equipment at:		
- Management valuation 2016 - level 3	608,694	608,694
- Less: accumulated depreciation	<u>(86,802)</u>	<u>0</u>
	521,892	608,694
 Plant and equipment at:		
- Independent valuation 2016 - level 2	2,227,627	2,227,627
- Independent valuation 2016 - level 3	1,358,245	1,358,245
- Management valuation 2016 - level 3	107,654	107,654
- Additions after valuation - cost	485,716	75,070
- Less: accumulated depreciation	<u>(472,565)</u>	<u>(25,785)</u>
	3,706,677	3,742,811
 Computer Equipment at:		
- Management valuation 2016 - level 3	53,480	53,480
- Additions after valuation - cost	13,567	0
- Less: accumulated depreciation	<u>(13,370)</u>	<u>0</u>
	53,677	53,480
	<u>31,909,691</u>	<u>37,096,395</u>

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**6. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(b) Movements in Carrying Amounts**

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

	Balance at the Beginning of the Year \$	Additions \$	(Disposals) \$	Revaluation Increments/ (Decrements) Transferred to Revaluation \$	Revaluation (Losses)/ Reversals Through to Profit or Loss \$	Impairment (Losses)/ Reversals \$	Depreciation (Expense) \$	Transfers \$	Carrying Amount at the End of Year \$
Land - freehold	12,847,900	0	0	(1,625,900)	0	0	0	0	11,222,000
<b>Total land</b>	<b>12,847,900</b>	<b>0</b>	<b>0</b>	<b>(1,625,900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,222,000</b>
Buildings - non-specialised	427,121	72,091	0	36,149	0	0	(23,504)	0	511,859
Buildings - specialised	12,628,257	26,873	0	(2,602,467)	0	0	(472,931)		9,579,733
Buildings - heritage	6,788,132	264,452	0	(388,753)	0	0	(349,980)		6,313,853
<b>Total buildings</b>	<b>19,843,510</b>	<b>363,415</b>	<b>0</b>	<b>(2,955,070)</b>	<b>0</b>	<b>0</b>	<b>(846,415)</b>	<b>0</b>	<b>16,405,443</b>
<b>Total land and buildings</b>	<b>32,691,410</b>	<b>363,415</b>	<b>0</b>	<b>(4,580,970)</b>	<b>0</b>	<b>0</b>	<b>(846,415)</b>	<b>0</b>	<b>27,627,443</b>
Furniture and equipment	608,694	0	0	0	0	0	(86,803)	0	521,892
Plant and equipment	3,742,811	620,246	(196,542)	0	0	0	(459,837)	0	3,706,678
Computer Equipment	53,480	13,567	0	0	0	0	(13,370)	0	53,677
<b>Total property, plant and equipment</b>	<b>37,096,395</b>	<b>997,228</b>	<b>(196,542)</b>	<b>(4,580,970)</b>	<b>0</b>	<b>0</b>	<b>(1,406,425)</b>	<b>0</b>	<b>31,909,691</b>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**6. PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(c) Fair Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of valuation</b>	<b>Date of last Valuation</b>	<b>Inputs used</b>
<b>Land and buildings</b>					
Land - freehold	Level 2	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuer & Management Valuation	June 2017	Available Market Information
Land - freehold	Level 3	Adjusted market approach using estimated market data	Independent registered valuer & Management Valuation	June 2017	Piecesmeal approach applied to closest available market evidence in order to reflect the use to which the land is currently used or zoned
Buildings - specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Buildings - heritage	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Takes into consideration the materials required in order to replicate where possible the original construction specifications including allowances for specialised trades and professionals
Buildings - non-specialised	Level 2	Market approach using observable open market values of similar assets, adjusted for condition and comparability, at their highest and best use	Independent registered valuer & Management Valuation	June 2017	Available Market Information
Buildings - non-specialised	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2017	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
<b>Plant and equipment</b>					
Plant and equipment	Level 2	Market approach using recent observable data for similar plant items	Independent registered valuers	June 2016	Available Market Information



**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**6 PROPERTY, PLANT AND EQUIPMENT (Continued)**

**(c) Fair Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of valuation</b>	<b>Date of last Valuation</b>	<b>Inputs used</b>
Plant and equipment	Level 3	Market approach using recent observable data for similar plant items	Independent registered valuers	June 2016	Plant associated with all DFES operations - Level 3 inputs due to disposal restrictions
Furniture and equipment	Level 3	A mix of adjusted market cost and approaches	Management Valuation	June 2016	Utilising both observable and unobservable inputs being construction costs based on recent contract prices, current condition (Level 2 inputs), residual values and remaining useful life assessments (Level 3 Inputs)
Computer Equipment	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2016	Residual Values and remaining useful life assessments

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

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>7 (a). INFRASTRUCTURE</b>		
Infrastructure - Roads		
- Management valuation 2015 - level 3	129,644,300	129,644,300
- Additions after valuation - cost	4,254,930	2,092,134
- Less: accumulated depreciation	<u>(40,765,186)</u>	<u>(37,859,678)</u>
	93,134,044	93,876,756
Infrastructure - Footpaths		
- Management valuation 2015 - level 3	1,932,870	1,932,870
- Additions after valuation - cost	11,700	0
- Less: accumulated depreciation	<u>(1,103,093)</u>	<u>(1,069,395)</u>
	841,477	863,475
Infrastructure - Bridges		
- Independant valuation 2015 - level 3	24,765,000	24,765,000
- Additions after valuation - cost	13,614	13,614
- Less: accumulated depreciation	<u>(1,749,380)</u>	<u>(872,018)</u>
	23,029,234	23,906,596
Infrastructure - Parks & Ovals		
- Independant valuation 2015 - level 3	550,500	550,500
- Management valuation 2015 - level 3	115,000	115,000
- Additions after valuation - cost	1,187,776	376,194
- Less: accumulated depreciation	<u>(87,614)</u>	<u>(42,461)</u>
	1,765,662	999,233
Infrastructure - Other		
- Independant valuation 2015 - level 3	870,000	870,000
- Additions after valuation - cost	341,449	209,850
- Less: accumulated depreciation	<u>(142,152)</u>	<u>(79,758)</u>
	1,069,297	1,000,092
	<u>119,839,714</u>	<u>120,646,151</u>

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**7. INFRASTRUCTURE (Continued)**

**(b) Movements in Carrying Amounts**

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

	Balance as at the Beginning of the Year	Additions	(Disposals)	Revaluation Increments/ (Decrements) Transferred to Revaluation	Revaluation (Loss)/ Reversal Transferred to Profit or Loss	Impairment (Losses)/ Reversals	Depreciation (Expense)	Transfers	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - Roads	93,876,756	2,162,796	0	0	0	0	(2,905,508)	0	93,134,045
Infrastructure - Footpaths	863,475	11,700	0	0	0	0	(33,698)	0	841,477
Infrastructure - Bridges	23,906,596	0	0	0	0	0	(877,362)	0	23,029,234
Infrastructure - Parks & Ovals	999,233	811,582	0	0	0	0	(45,153)	0	1,765,662
Infrastructure - Other	1,000,092	131,600	0	0	0	0	(62,393)	0	1,069,298
<b>Total infrastructure</b>	<b>120,646,152</b>	<b>3,117,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,924,115)</b>	<b>0</b>	<b>119,839,714</b>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**7. INFRASTRUCTURE (Continued)**

**(c) Fair Value Measurements**

<b>Asset Class</b>	<b>Fair Value Hierarchy</b>	<b>Valuation Technique</b>	<b>Basis of valuation</b>	<b>Date of last Valuation</b>	<b>Inputs used</b>
<b>Infrastructure - Roads</b>	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
<b>Infrastructure - Footpaths</b>	Level 3	Cost approach using depreciated replacement cost	Independent registerest valuer	June 2015	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
<b>Infrastructure - Bridges</b>	Level 3	Cost approach using depreciated replacement cost	Independent registered valuer & Management Valuation	June 2015	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
<b>Infrastructure - Parks &amp; Ovals</b>	Level 3	Cost approach using depreciated replacement cost	Management Valuation	June 2015	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.
<b>Infrastructure - Other</b>	Level 3	Cost approach using depreciated replacement cost	Independent registerest valuer	June 2015	Construction cost and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs.

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

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>8. TRADE AND OTHER PAYABLES</b>		
<b>Current</b>		
Sundry creditors	185,144	95,761
Accrued interest on debentures	10,253	12,523
Accrued salaries and wages	41,061	25,595
ATO liabilities	61,935	86,169
GST Payable	22,000	26,399
	<u>320,393</u>	<u>246,447</u>

**9. LONG-TERM BORROWINGS**

<b>Current</b>		
Secured by floating charge		
Debentures	<u>228,744</u>	<u>269,579</u>
	<u>228,744</u>	<u>269,579</u>
<b>Non-current</b>		
Secured by floating charge		
Debentures	<u>2,059,101</u>	<u>2,287,846</u>
	<u>2,059,101</u>	<u>2,287,846</u>

Additional detail on borrowings is provided in Note 22.

**10. PROVISIONS**

	<b>Provision for Annual Leave \$</b>	<b>Provision for Long Service Leave \$</b>	<b>Total \$</b>
<b>Opening balance at 1 July 2016</b>			
Current provisions	301,286	376,448	677,734
Non-current provisions	<u>0</u>	<u>80,705</u>	<u>80,705</u>
	301,286	457,153	758,439
Additional provision	0	0	0
Amounts used	<u>45,614</u>	<u>(101,337)</u>	<u>(55,723)</u>
<b>Balance at 30 June 2017</b>	<u>346,900</u>	<u>355,816</u>	<u>702,716</u>
<b>Comprises</b>			
Current	346,900	296,340	643,240
Non-current	<u>0</u>	<u>59,476</u>	<u>59,476</u>
	<u>346,900</u>	<u>355,816</u>	<u>702,716</u>

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

	Actual 2017 Opening Balance \$	Actual 2017 Transfer to \$	Actual 2017 Transfer (from) \$	Actual 2017 Closing Balance \$	Budget 2017 Opening Balance \$	Budget 2017 Transfer to \$	Budget 2017 Transfer (from) \$	Budget 2017 Closing Balance \$	Actual 2016 Opening Balance \$	Actual 2016 Transfer to \$	Actual 2016 Transfer (from) \$	Actual 2016 Closing Balance \$
Employee Entitlement Reserve	312,585	26,653	(120,000)	219,238	312,585	27,000	(120,000)	219,585	284,403	53,182	(25,000)	312,585
ANZAC 100th Anniversary Reserve	36,077	51,340	0	87,417	36,077	50,750	(86,827)	0	54,572	1,505	(20,000)	36,077
Asset Development Reserve	171,744	4,008	0	175,752	171,744	460,000	(20,000)	611,744	289,592	7,152	(125,000)	171,744
Bush Fire Mitigation Reserve	0	0	0	0	0	0	0	0	10,976	79	(11,055)	0
CCTV Monitoring & Maintenance Reserve	10,510	5,302	0	15,812	10,510	5,250	0	15,760	5,267	5,243	0	10,510
Emergency Management Reserve	44,216	26,305	0	70,521	44,216	31,000	0	75,216	38,065	6,151	0	44,216
Newcastle Footbridge & Pedestrian Overpass Reserve	15,703	10,473	0	26,176	15,703	10,500	0	26,203	10,317	5,386	0	15,703
Heritage Asset Reserve	10,202	248	0	10,450	10,202	200,000	(100,000)	110,202	0	10,202	0	10,202
Information Technology Reserve	15,703	5,428	0	21,131	15,703	5,500	0	21,203	10,317	5,386	0	15,703
Local Planning Scheme No 4 Reserve	0	0	0	0	0	0	0	0	16,339	384	(16,722)	1
Plant Replacement Reserve	206,621	24,734	(50,000)	181,355	206,621	24,000	(50,000)	180,621	181,218	25,403	0	206,621
Rates Review Reserve	105,968	2,571	(108,539)	0	105,968	2,000	(107,968)	0	54,465	51,503	0	105,968
Recreation Development Reserve	1,760,395	42,703	0	1,803,098	1,760,395	130,000	(95,000)	1,795,395	1,247,444	612,951	(100,000)	1,760,395
Refuse Reserve	105,426	2,558	0	107,984	105,426	2,000	0	107,426	73,303	32,123	0	105,426
Road Contribution Reserve	226,343	36,070	0	262,413	226,343	34,500	0	260,843	407,117	62,973	(243,747)	226,343
Swimming Pool Reserve	102,987	2,499	0	105,486	102,987	2,000	0	104,987	100,223	2,764	0	102,987
Strategic Access and Egress Reserve	0	50,465	0	50,465	0	55,000	0	55,000	166,029	4,691	(170,720)	0
Morangup Community Centre Reserve	0	15,000	0	15,000	0	0	0	0	0	0	0	0
	<u>3,124,480</u>	<u>306,356</u>	<u>(278,539)</u>	<u>3,152,298</u>	<u>3,124,480</u>	<u>1,039,500</u>	<u>(579,795)</u>	<u>3,584,185</u>	<u>2,949,647</u>	<u>887,078</u>	<u>(712,244)</u>	<u>3,124,481</u>

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

**SHIRE OF TOODYAY**  
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**12. RESERVES - CASH BACKED**

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

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

**SHIRE OF TOODYAY**  
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**13. REVALUATION SURPLUS**

	2017	2017	2017	2017	2017	2016	2016	2016	2016	2016
	Opening	Revaluation	Revaluation	Total	Closing	Opening	Revaluation	Revaluation	Total	Closing
	Balance	Increment	(Decrement)	Movement on	Balance	Balance	Increment	(Decrement)	Movement on	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and Buildings	19,818,403	0	(4,580,970)	(4,580,970)	15,237,433	19,818,403	0	0	0	19,818,403
Furniture and Equipment	630,873	0	0	0	630,873	627,331	3,542	0	3,542	630,873
Plant and Equipment	714,412	0	0	0	714,412	862,308	0	(147,896)	(147,896)	714,412
Infrastructure - Roads	46,822,341	0	0	0	46,822,341	46,822,341	0	0	0	46,822,341
Infrastructure - Footpaths	727,658	0	0	0	727,658	727,658	0	0	0	727,658
Infrastructure - Bridges	23,540,288	0	0	0	23,540,288	23,540,288	0	0	0	23,540,288
Infrastructure - Other	130,015	0	0	0	130,015	130,015	0	0	0	130,015
	92,383,990	0	(4,580,970)	(4,580,970)	87,803,020	92,528,344	3,542	(147,896)	(144,354)	92,383,990

Movements on revaluation of non current assets are not able to be reliably attributed to a program as the assets were revalued by class as provided by AASB116 Aus 40.1.



**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**14. 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:

	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
Cash and cash equivalents	<u>5,182,469</u>	<u>3,645,778</u>	<u>4,482,102</u>

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

Net result	(586,417)	(1,343,816)	(2,244,991)
Non-cash flows in Net result:			
Depreciation	5,330,540	5,174,000	5,293,207
(Profit)/Loss on sale of asset	109,633	(80,206)	255,762
Loss on revaluation of fixed assets	0	0	(11,540)
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	127,412	220,000	(16,198)
(Increase)/Decrease in inventories	(1,445)	0	10,200
Increase/(Decrease) in payables	73,946	0	(149,003)
Increase/(Decrease) in provisions	(55,723)	0	131,455
Grants contributions for the development of assets	<u>(1,400,923)</u>	<u>(2,900,328)</u>	<u>(1,573,155)</u>
Net cash from operating activities	<u>3,597,023</u>	<u>1,069,650</u>	<u>1,695,737</u>

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>(c) Undrawn Borrowing Facilities</b>		
<b>Credit Standby Arrangements</b>		
Bank overdraft limit	400,000	400,000
Bank overdraft at balance date	0	0
Credit card limit	32,000	32,000
Credit card balance at balance date	<u>(1,987)</u>	<u>(3,593)</u>
<b>Total amount of credit unused</b>	<u>430,013</u>	<u>428,407</u>
<b>Loan facilities</b>		
Loan facilities - current	228,744	269,579
Loan facilities - non-current	<u>2,059,101</u>	<u>2,287,846</u>
<b>Total facilities in use at balance date</b>	<u>2,287,845</u>	<u>2,557,425</u>
<b>Unused loan facilities at balance date</b>	<u>NIL</u>	<u>NIL</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**15. CONTINGENT LIABILITIES**

The Shire of Toodyay has no contingent assets or liabilities as at 30 June 2017

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>16. CAPITAL AND LEASING COMMITMENTS</b>		
<b>(a) Operating Lease Commitments</b>		
Non-cancellable operating leases contracted for but not capitalised in the accounts.		
Payable:		
- not later than one year	51,861	30,383
- later than one year but not later than five years	54,847	41,222
- later than five years	0	0
	<u>106,708</u>	<u>71,605</u>

**(b) Capital Expenditure Commitments**

Contracted for:		
- capital expenditure projects	3,849,460	0
Payable:		
- not later than one year	3,849,460	0

The capital expenditure project outstanding at the end of the current reporting period represents the construction of the seventeen (17) Aged Care Units in Toodyay, Calingiri, Bolgart and Goomalling. Purchase of Shire of Toodyay fleet as listed in the budget. The prior year commitment was for the works at the new recreation area and construction works and retaining walls for the aged care units on Anzac Avenue.

**17. JOINT VENTURE ARRANGEMENTS**

The Shire of Toodyay, Shire of Goomalling and Shire of Victoria Plains are involved in a joint venture arrangement to construct 17 Aged Care units across Shire.

**18. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Governance	10,792,616	11,996,426
General purpose funding	673,286	787,571
Law, order, public safety	2,595,448	3,345,844
Health	1,349,238	1,076,738
Housing	1,095,286	2,413,280
Community amenities	397,747	386,001
Recreation and culture	9,393,557	10,315,216
Transport	119,492,572	121,410,435
Economic services	1,511,416	1,943,401
Other property and services	2,362,124	2,520,874
Unallocated	8,270,408	7,156,653
	<u>157,933,697</u>	<u>163,352,438</u>

**SHIRE OF TOODYAY**  
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	2017	2016	2015
<b>19. FINANCIAL RATIOS</b>			
Current ratio	2.37	1.05	1.62
Asset sustainability ratio	0.74	0.67	1.19
Debt service cover ratio	8.52	3.97	7.72
Operating surplus ratio	(0.24)	(0.47)	0.05
Own source revenue coverage ratio	0.62	0.62	0.76

The above ratios are calculated as follows:

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

**Notes:**

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

**2017**

Three of the 2017 ratios disclosed above were distorted by the early receipt of half of the allocation of the 2017-18 Financial Assistance Grant in June 2017.

The early payment of the grant increased operating revenue in 2017 by \$784,324.

**2016**

The Debt Service Cover and Operating Surplus ratios disclosed above are distorted by the early receipt of half of the allocations of the 2015-2016 Financial Assistance Grant on 30 June 2015.

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

**2015**

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

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

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

If recognised in the year to which the allocation related, the calculations in the 2017, 2016 and 2015 columns above would be as follows:

	2017	2016	2015
Current ratio	1.56	no adjustment	0.79
Debt service cover ratio	6.60	5.82	6.40
Operating surplus ratio	(0.33)	(0.38)	(0.02)
Own Source Revenue coverage Ratio	no adjustment	no adjustment	0.79

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**20. TRUST FUNDS**

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

	1 July 2016 \$	Amounts Received \$	Amounts Paid (\$)	30 June 2017 \$
Aged Housing Grant CLGF	1,886,326	34,961	0	1,921,287
Housing Bonds	38,525	24,000	(25,000)	37,525
BRB/BCITF	6,857	46,930	(34,614)	19,173
Other General Deposits	10,072	950	(5,250)	5,772
Quarry Rehabilitation Bonds	1,374,336	58,967	0	1,433,303
Road Retention Bonds	30,496	0	(2,498)	27,998
Tree Planting Deposits	648	0	0	648
Venue Hire Bonds	8,060	11,900	(11,710)	8,250
Crossover Bonds	73,140	0	(14,000)	59,140
Kerb Deposits	9,100	0	(500)	8,600
Key Bonds	5,761	250	(50)	5,961
Planning Bonds	43,964	1,273	(44,700)	537
Standpipe Bonds	13,860	3,500	(1,000)	16,360
	<u>3,501,145</u>			<u>3,544,554</u>

**21. DISPOSALS OF ASSETS - 2016/17 FINANCIAL YEAR**

The following assets were disposed of during the year.

	Actual Net Book Value \$	Actual Sale Proceeds \$	Actual Profit \$	Actual Loss \$	Budget Net Book Value \$	Budget Sale Proceeds \$	Budget Profit \$	Budget Loss \$
<b>Plant and Equipment</b>								
Law, order, public safety								
Isuzu NPS300 Fire Tender	34,045	0	0	(34,045)	0	0	0	0
Transport								
John Deere Backhoe 315SJ	60,628	41,000	0	(19,628)	62,000	50,000	0	(12,000)
Bomag Multi tyred Roller	59,852	17,000	0	(42,852)	62,693	35,000	0	(27,693)
Nissan Pathfinder	26,617	18,182	0	(8,435)	23,500	25,000	1,500	0
Toyota Hilux Cab Chasis	15,400	10,727	0	(4,673)	8,991	10,000	1,009	0
Economic services								
Land - Telegraph Road	0	0	0	0	180,000	150,000	0	(30,000)
House & Land - Telegraph Rd	0	0	0	0	183,836	250,000	66,164	0
Cottage & Land - Syreds Cottage	0	0	0	0	148,774	200,000	51,226	0
Land - Duke Street	0	0	0	0	80,000	100,000	20,000	0
Land - Toodyay Street	0	0	0	0	90,000	100,000	10,000	0
	<u>196,542</u>	<u>86,909</u>	<u>0</u>	<u>(109,633)</u>	<u>839,794</u>	<u>920,000</u>	<u>149,899</u>	<u>(69,693)</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**22. INFORMATION ON BORROWINGS**

(a) Repayments - Debentures

Particulars	Principal 1 July 2016 \$	New Loans \$	Principal Repayments		Principal 30 June 2017		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
<b>Recreation and culture</b>								
Loan 65 - Community Centre	57,067	0	9,916	9,916	47,151	47,151	4,104	4,108
Loan 67 - Library Upgrade	325,469	0	32,057	32,057	293,412	293,412	23,100	23,158
Loan 69 - Library Upgrade	128,228	0	29,156	29,156	99,072	99,072	8,240	8,440
Loan 72 - Land - Recreation Centre	899,999	0	36,377	36,377	863,622	863,622	45,389	45,558
Loan 73 - Refurbish Courts	68,056	0	18,684	18,684	49,372	49,372	2,217	2,414
<b>Transport</b>								
Loan 68 - Stirling Terrace	52,412	0	52,412	52,412	0	0	2,069	2,897
Loan 70 - Footbridge	71,224	0	12,690	12,690	58,534	58,534	4,225	4,233
Loan 71 - Depot Stage 2	719,473	0	30,153	30,153	689,320	689,320	36,861	36,924
<b>Economic services</b>								
Loan 64 - Visitors Centre	87,883	0	15,358	15,358	72,525	72,525	5,904	6,072
<b>Other property and services</b>								
Loan 63 - Bank Building	78,698	0	13,856	13,856	64,842	64,842	4,764	5,140
Loan 74 - Refurbish Bank Buidling	68,916	0	18,920	18,920	49,996	49,996	2,245	2,444
	<b>2,557,425</b>	<b>0</b>	<b>269,579</b>	<b>269,579</b>	<b>2,287,846</b>	<b>2,287,846</b>	<b>139,118</b>	<b>141,388</b>

Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**22. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2016/17

The Shire did not take up any new debentures during the year ended 30 June 2017.

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2017.

(d) Overdraft

The Shire established an overdraft facility of \$400,000 in 2004 to assist with short term liquidity requirements.  
The overdraft facility remained unused in 2016/17.

**SHIRE OF TOODYAY**  
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**23. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>Rate Revenue \$</b>	<b>Interim Rates \$</b>	<b>Back Rates \$</b>	<b>Total Revenue \$</b>	<b>Budget Rate Revenue \$</b>	<b>Budget Interim Rate \$</b>	<b>Budget Back Rate \$</b>	<b>Budget Total Revenue \$</b>
<b>Differential general rate / general rate</b>											
<b>Gross rental value valuations</b>											
GRV Residential	0.1262	386	5,337,664	674,120	(1,416)	(607)	672,098	668,836	0	0	668,836
GRV Commercial	0.1504	31	1,211,846	182,262	(5,920)	0	176,341	187,955	0	0	187,955
GRV Industrial	0.1378	10	193,636	26,683	0	0	26,683	26,683	0	0	26,683
GRV Rural	0.1262	1	15,080	1,903	0	0	1,903	1,903	0	0	1,903
<b>Unimproved value valuations</b>											
UV General	0.010167	1,464	269,072,000	2,648,189	11,727	178	2,660,094	1,954,748	0	0	1,954,748
UV Rural	0.009189	182	142,269,000	1,311,511	(14,120)	226	1,297,617	1,383,974	0	0	1,383,974
UV Morangup	0.009070	0	0	0	0	0	0	620,978	0	0	620,978
<b>Sub-Total</b>		2,074	418,099,226	4,844,668	(9,729)	(203)	4,834,736	4,845,076	0	0	4,845,076
<b>Minimum payment</b>	<b>Minimum \$</b>										
<b>Gross rental value valuations</b>											
GRV Residential	1,265	118	688,230	149,270	0	0	149,270	149,270	0	0	149,270
GRV Commercial	1,265	5	22,655	6,325	0	0	6,325	6,325	0	0	6,325
GRV Industrial	1,265	0	0	0	0	0	0	0	0	0	0
GRV Rural	1,265	1	9,672	1,265	0	0	1,265	1,265	0	0	1,265
<b>Unimproved value valuations</b>											
UV General	1,265	886	89,829,729	1,120,790	0	0	1,120,790	1,115,730	0	0	1,115,730
UV Rural	1,265	0	0	0	0	0	0	0	0	0	0
UV Morangup	1,265	0	0	0	0	0	0	3,795	0	0	3,795
<b>Sub-Total</b>		1,010	90,550,286	1,277,650	0	0	1,277,650	1,276,385	0	0	1,276,385
		<b>3,084</b>	<b>508,649,512</b>	<b>6,122,318</b>	<b>(9,729)</b>	<b>(203)</b>	<b>6,112,386</b>	<b>6,121,461</b>	<b>0</b>	<b>0</b>	<b>6,121,461</b>
Discounts/concessions (refer note 27)							0				1,000
<b>Total amount raised from general rate</b>							<b>6,112,386</b>				<b>6,122,461</b>
Specified Area Rate (refer note 25)							0				0
Ex-gratia rates							1,108				
							8,509				
Movement in Rates in Advance							39,248				
<b>Totals</b>							<b>6,161,254</b>				<b>6,122,461</b>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
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**24. NET CURRENT ASSETS**

Composition of net current assets

	2017	2017	2016
	(30 June 2017	(1 July 2016	(30 June 2016
	Carried	Brought	Carried
	Forward)	Forward)	Forward)
	\$	\$	\$
<b>Surplus/(Deficit)</b>	<b>2,062,828</b>	<b>1,659,811</b>	<b>1,659,811</b>
<b>CURRENT ASSETS</b>			
Cash and cash equivalents			
Unrestricted	1,524,991	9,311	9,311
Restricted	3,657,478	4,472,791	4,472,791
Receivables			
Rates outstanding	465,526	616,448	616,448
Sundry debtors	207,759	171,123	171,123
GST receivable	53,531	78,104	78,104
Accrued Income	2,016	1,336	1,336
Inventories			
Fuel and Materials	48,220	46,775	46,775
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables			
Sundry creditors	(185,144)	(95,761)	(95,761)
Accrued interest on debentures	(10,253)	(12,523)	(12,523)
Accrued salaries and wages	(41,061)	(25,595)	(25,595)
ATO liabilities	(61,935)	(86,169)	(86,169)
GST Payable	(22,000)	(26,399)	(26,399)
Current portion of long term borrowings			
Secured by floating charge	(228,744)	(269,579)	(269,579)
Lease liability	0	0	0
User defined	0	0	0
Provisions			
Provision for annual leave	(346,900)	(301,286)	(301,286)
Provision for long service leave	(296,340)	(376,448)	(376,448)
<b>Unadjusted net current assets</b>	<b>4,767,144</b>	<b>4,202,128</b>	<b>4,202,128</b>
<b>Adjustments</b>			
Less: Reserves - restricted cash	(3,152,298)	(3,124,481)	(3,124,481)
Less: Employee Entitlement Reserve	219,238	312,585	312,585
Add: Secured by floating charge	228,744	269,579	269,579
<b>Adjusted net current assets - surplus/(deficit)</b>	<b>2,062,828</b>	<b>1,659,811</b>	<b>1,659,811</b>

**Difference**

There was no difference between the surplus/(deficit) 1 July 2016 brought forward position used in the 2017 audited financial report and the surplus/(deficit) carried forward position as disclosed in the 2016 audited financial report.



**SHIRE OF TOODYAY  
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT  
FOR THE YEAR ENDED 30TH JUNE 2017**

**25. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR**

No specified area rates were imposed by the Shire during the year ended 2017.

**26. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

No service charges were imposed by the Shire during the year ended 2017.

**27. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2016/17 FINANCIAL YEAR**

The 2016/17 budget allowed a 50% concession on ordinary rates in respect of St John's Ambulance property in accordance with Council Resolution of September 2005.

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

**First Prize** - \$1,000 cash (\$500 donated by Shire of Toodyay & \$500 donated by Bendigo Bank);  
**Second Prize** - Session Voucher for ten players valued at \$450 donated by Paintball Skirmish;  
**Third Prize** - Double pass valued at \$182 donated by WA Symphony Orchestra (WASO) to *Asher Fisch & WASO: Stuart Sings Wagner* on Saturday 26 November 2016;  
**Fourth Prize** - Double pass valued at \$182 donated by WA Symphony Orchestra (WASO) to *Asher Fisch & WASO: Stuart Sings Wagner* on Saturday 26 November 2016;  
**Fifth Prize** - One night accomodation including cooked breakfast donated by Ipswich View Homestead Bed & Breakfast valued at \$150;  
**Sixth Prize** - Six bottles of white or red wine from Wine Cellar to the value of \$150 donated by Alicia Estate Winery & Restaurant;  
**Seventh Prize** - Gift Voucher valued at \$100 donated by Noble Falls Estate  
**Eighth Prize** - One cat/dog consultation valued at \$64 donated by Heartlands Veterinary Hospital, Toodyay;  
**Ninth Prize** - Gift Voucher valued at \$50 donated by Toodyay Bottlemart;  
**Tenth Prize** - Family Show Pass Pack (two adults & two children) valued at \$40 donated by Toodyay Agricultural Society;  
**Eleventh Prize** - Family Show Pass Pack (two adults & two children) valued at \$40 donated by Toodyay Agricultural Society;  
**Twelfth Prize** - Family Show Pass Pack (two adults & two children) valued at \$40 donated by Toodyay Agricultural Society;  
**Thirteenth Prize** - Family Show Pass Pack (two adults & two children) valued at \$40 donated by Toodyay Agricultural Society;  
**Fourteenth Prize** - Family Show Pass Pack (two adults & two children) valued at \$40 donated by Toodyay Agricultural Society;  
**Fifteenth Prize** - Family Show Pass Pack (two adults & two children) valued at \$40 donated by Toodyay Agricultural Society;  
**Sixteenth Prize** - \$30 voucher donated by Skydive Australia;  
**Seventeenth Prize** - \$30 voucher donated by Skydive Australia;  
**Eighteenth Prize** - \$30 voucher donated by Skydive Australia;  
**Nineteenth Prize** - \$30 voucher donated by Skydive Australia;  
**Twentieth Prize** - \$20 voucher donated by Toodyay Bakery.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**28. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR**

	<b>Date Due</b>	<b>Instalment Plan Admin Charge \$</b>	<b>Instalment Plan Interest Rate %</b>	<b>Unpaid Rates Interest Rate %</b>
<b>Instalment Options</b>				
<b>Option One</b>				
Single full payment	14 September 16	0	0.00%	11.00%
<b>Option Three</b>				
First Instalment	14 September 16		5.50%	11.00%
Second Instalment	16 November 16	7.50	5.50%	11.00%
Third Instalment	18 January 17	7.50	5.50%	11.00%
Fourth Instalment	22 March 17	7.50	5.50%	11.00%
			<b>Revenue \$</b>	<b>Budgeted Revenue \$</b>
Interest on unpaid rates			56,815	50,000
Interest on instalment plan			24,220	25,000
Charges on instalment plan			18,600	20,000
			<u>99,635</u>	<u>95,000</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>29. FEES &amp; CHARGES</b>		
Governance	1,740	661
General purpose funding	31,102	38,633
Law, order, public safety	72,411	78,666
Health	61,358	57,328
Housing	826	9,880
Community amenities	696,772	688,801
Recreation and culture	69,434	62,933
Economic services	256,940	265,509
Other property and services	38,305	40,677
	<u>1,228,888</u>	<u>1,243,088</u>

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

**30. GRANT REVENUE**

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

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>By Nature or Type:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	2,254,646	712,611
Law, order, public safety	483,295	202,670
Education and welfare	30,481	45,188
Community amenities	0	16,152
Recreation and culture	56,635	117,199
Transport	126,168	116,600
Economic services	149,882	0
	<u>3,101,107</u>	<u>1,210,420</u>
<b>Non-operating grants, subsidies and contributions</b>		
General purpose funding	0	11,377
Recreation and culture	4,200	0
Transport	1,396,723	1,561,778
	<u>1,400,923</u>	<u>1,573,155</u>

**31. EMPLOYEE NUMBERS**

The number of full-time equivalent employees at balance date

<u>54</u>	<u>52</u>
-----------	-----------

**32. ELECTED MEMBERS REMUNERATION**

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

	<b>2017</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>Budget</b>	<b>\$</b>
Meeting Fees	120,544	123,785	121,423
President's allowance	29,273	29,273	19,736
Deputy President's allowance	7,318	7,318	4,934
Travelling expenses	3,058	9,000	2,844
Telecommunications allowance	17,293	18,000	9,016
	<u>177,486</u>	<u>187,376</u>	<u>157,953</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**33. RELATED PARTY TRANSACTIONS**

**Key Management Personnel (KMP) Compensation Disclosure**

**2017**

**\$**

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

Short-term employee benefits	708,528
Post-employment benefits	88,900
Other long-term benefits	97,068
Termination benefits	65,776
	<u>960,272</u>

**Short-term employee benefits**

These amounts include all salary, paid leave, fringe benefits and cash bonuses awarded to KMP except for details in respect to fees and benefits paid to elected members which may be found at Note 32.

**Post-employment benefits**

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

**Other long-term benefits**

These amounts represent long service benefits accruing during the year.

**Termination benefits**

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

**Related Parties**

**The Shire's main related parties are as follows:**

*i. Key management personnel*

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

*ii. Entities subject to significant influence by the Shire*

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

*iii. Joint venture entities accounted for under the equity method*

The Shire of Toodyay, Butterly Cottage Association, Shire of Goomalling and Shire of Victoria Plains are involved in a joint venture arrangement to construct 17 Aged Care units in conjunction with Pindan Pty Ltd. For details of interests held in joint venture entities, refer to Note 17.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**33. RELATED PARTY TRANSACTIONS (Continued)**

**Transactions with related parties**

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

The following transactions occurred with related parties:

**2017**

**\$**

**Associated companies/individuals:**

Purchase of goods and services

1,231,238

**Joint venture entities:** Nil

**Amounts outstanding from related parties:** Nil

**Amounts payable to related parties:** Nil

Related Party Transaction relates to capital projects completed within the 2016/2017 Financial year for the Aged Care Housing and Recreation Precinct Site Works.

Note: Transitional provisions contained within AASB 2015-6 do not require comparative related party disclosures to be presented in the period of initial application. As a consequence, only disclosures in relation to the current year have been presented.

**34. MAJOR LAND TRANSACTIONS**

The Shire did not participate in any major land transactions during the 2016/2017 financial year.

**35. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

The Shire did not participate in any trading undertakings or major trading undertakings during the 2016/2017 financial year.

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**36. FINANCIAL RISK MANAGEMENT**

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

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

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

*The Shire held the following financial instruments at balance date:*

	<b>Carrying Value</b>		<b>Fair Value</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Financial assets</b>				
Cash and cash equivalents	5,182,469	4,482,102	5,182,469	4,482,102
Investments	0	0	0	0
Receivables	953,603	1,081,015	953,603	1,081,015
	<u>6,136,072</u>	<u>5,563,117</u>	<u>6,136,072</u>	<u>5,563,117</u>
<b>Financial liabilities</b>				
Payables	320,393	246,447	320,393	246,447
Borrowings	2,287,845	2,557,425	2,480,279	2,367,306
	<u>2,608,238</u>	<u>2,803,872</u>	<u>2,800,672</u>	<u>2,613,754</u>

Fair value is determined as follows: □

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**36. FINANCIAL RISK MANAGEMENT (Continued)**

**(a) Cash and Cash Equivalents**

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

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

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

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

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Impact of a 1% <sup>(1)</sup> movement in interest rates on cash		
- Equity	51,825	44,821
- Statement of Comprehensive Income	51,825	44,821

**Notes:**

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

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**36. FINANCIAL RISK MANAGEMENT (Continued)**

**(b) Receivables**

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

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

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

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

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

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

	<b>2017</b>	<b>2016</b>
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	98%	94%
- Overdue	2%	6%



**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**36. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**

**Borrowings**

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

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

	<b>Due within 1 year \$</b>	<b>Due between 1 &amp; 5 years \$</b>	<b>Due after 5 years \$</b>	<b>Total contractual cash flows \$</b>	<b>Carrying values \$</b>
<b><u>2017</u></b>					
Payables	320,393	0	0	320,393	320,393
Borrowings	339,282	1,301,645	1,405,480	3,046,407	2,287,845
	<u>659,675</u>	<u>1,301,645</u>	<u>1,405,480</u>	<u>3,366,800</u>	<u>2,608,238</u>
<b><u>2016</u></b>					
Payables	246,447	0	0	246,447	246,447
Borrowings	394,214	1,391,358	2,049,263	3,834,835	2,557,425
	<u>640,661</u>	<u>1,391,358</u>	<u>2,049,263</u>	<u>4,081,282</u>	<u>2,803,872</u>

**SHIRE OF TOODYAY**  
**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**36. FINANCIAL RISK MANAGEMENT (Continued)**

**(c) Payables**

**Borrowings (continued)**

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

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

	<1 year \$	>1<2 years \$	>2<3 years \$	>3<4 years \$	>4<5 years \$	>5 years \$	Total \$	Weighted Average Effective Interest Rate %
<b><u>Year ended 30 June 2017</u></b>								
<b>Borrowings</b>								
<b>Fixed rate</b>								
Debentures	0	0	198,362	243,052	0	1,846,354	2,287,768	5.25%
Weighted average Effective interest rate			4.26%	6.30%		5.19%		
<b><u>Year ended 30 June 2016</u></b>								
<b>Borrowings</b>								
<b>Fixed rate</b>								
Debentures	57,943	0	0	265,199	294,782	1,939,501	2,557,425	4.49%
Weighted average Effective interest rate	5.45%			5.39%	5.25%	5.52%		

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

### ***Opinion on the Audit of the Financial Report***

We have audited the accompanying financial report of the Shire of Toodyay (the Shire), which comprises the statement of financial position as at 30 June 2017, 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.

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 2017 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).

### ***Basis for Opinion***

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

### ***Report on Other Legal and Regulatory Requirements***

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

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) No matters indicating non-compliance with Part 6 of the *Local Government Act 1995 (as amended)*, the *Local Government (Financial Management) Regulations 1996 (as amended)* or applicable financial controls of any other written law were noted during the course of our audit.
- c) In relation to the Supplementary Ratio Information presented at page 60 of this report, we have reviewed the calculations as presented and nothing has come to our attention to suggest it is not supported by:
  - i. verifiable information; and
  - ii. reasonable assumptions.
- d) All necessary information and explanations were obtained by us.
- e) All audit procedures were satisfactorily completed in conducting our audit.

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

***Other Information***

Management is responsible for the other information. The other information comprises the information included in the Shire's annual report for the year ended 30 June 2017 but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

***Responsibilities of Management and Council for the Financial Report***

Management is responsible for the preparation of this 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.

In preparing the financial report, management is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

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

***Auditor's Responsibilities for the Audit of the Financial Report***

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

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website at: [http://www.auasb.gov.au/auditors\\_files/ar3.pdf](http://www.auasb.gov.au/auditors_files/ar3.pdf). This description forms part of our auditor's report.

MOORE STEPHENS  
CHARTERED ACCOUNTANTS



WEN SHIEN CHAI  
PARTNER

Date: 24 November 2017  
Perth, WA

**SHIRE OF TOODYAY  
SUPPLEMENTARY RATIO INFORMATION  
FOR THE YEAR ENDED 30TH JUNE 2017**

**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.

	<b>2017</b>	<b>2016</b>	<b>2015</b>
Asset consumption ratio	0.76	0.80	0.081
Asset renewal funding ratio	0.53	0.54	0.53

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