



***ANNUAL REPORT &
ANNUAL FINANCIAL REPORT
For the Year Ending 30 June 2017***

Our Vision

'A beautiful place to live'

Working together with the community to achieve our shared objectives

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Part 1 - OVERVIEW

Information about this Report

Council is required under Section 5.53 of the *Local Government Act 1995* (as amended) to prepare an annual report containing information on the following:

- Report from the President;
- Report from the CEO;
- An overview of the Plan for the Future of the district including major initiatives that are proposed to commence or to continue in the next financial year;
- The Financial Report for the financial year;
- Such information as may be prescribed in relation to the payments made to employees;
- A matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*
- Details of entries made under Section 5.121 of the Local Government Act during the financial year in the register of complaints (concerning complaints to the Local Government Standards Panel), including:
 - the number of complaints recorded in the register of complaints;
 - how the recorded complaints were dealt with; and
 - any other details that the regulations may require.
- The Auditors Report for the financial year; and
- Such other information as may be prescribed

Council will strive to provide reports that are characterised by openness and willingness to provide comprehensive information.

Our Shire

The Shire of Bridgetown-Greenbushes is situated in the south west of Western Australia, approximately 270 kms from Perth.

The Shire includes the townsites of:

- Bridgetown
- Greenbushes
- North Greenbushes
- Hester
- Yornup

Within the Shire are the following localities:

- Catterick
- Winnejup
- Maranup Ford
- Hester Brook
- Kangaroo Gully
- Wandillup
- Glennlynn
- Sunnyside
- Kingston
- Yornup

The Shire is bordered by:

- Shire of Donnybrook-Balingup to the north
- Shire of Boyup Brook to the east
- Shire of Manjimup to the south
- Shire of Nannup to the west

The Blackwood River and its associated valley is a significant landscape feature which traverses the width of the Shire. The other river within the Shire is the Donnelly and portions of the south-east portion of the Shire are within the Warren River catchment.

Approximately 45% of the land area of the Shire is under the control of the Crown and is classified into a variety of reserves, being either State Forest, Conservation Area, vacant crown land, vested reserves and unvested reserve land.

The Shire has a Mediterranean type climate with high rainfall of an average 840mm per year. Greenbushes receives over 100mm more annual rainfall with its annual average being 950mm.

The Shire of Bridgetown-Greenbushes Administration Office is located at
1 Steere Street Bridgetown
(PO Box 271, Bridgetown 6255)
Phone: 97611555
Fax: 97612023
Email: btnshire@bridgetown.wa.gov.au
Website: www.bridgetown.wa.gov.au

Our Council and Organisational Structure

Elected Members

In 2016/17 the Council consisted of:

North Ward

Cr Tony Pratico

Cr Pat Scallan

South Ward

Cr Julia Boyle

Cr Steve Hodson

Cr Doreen Mackman

Cr Joann Moore

Cr John Nicholas (*President*)

Cr Peter Quinby

Cr Alan Wilson (*Deputy President*)

Councillor Attendance at Meetings – July 2016 to June 2017

Councillor	No. of Council Meetings During Term	No. Attended	No. of Standing Committee Meetings During Term	No. Attended	No. of Electors Meetings During Term	No. Attended
Julia Boyle	15	15	10	10	1	1
Steve Hodson	15	13	10	8	1	1
Doreen Mackman	15	13	10	9	1	1
Joann Moore	15	15	10	9	1	1
John Nicholas	15	13	10	9	1	1
Tony Pratico	15	13	10	10	1	0
Peter Quinby	15	13	10	9	1	1
Pat Scallan	15	13	10	7	1	1
Alan Wilson	15	15	10	8	1	1

Council Meetings

Ordinary meetings of Council are held on the last Thursday in each month (excepting December when held earlier in month due to Christmas), commencing at 5.30pm. Council encourages its ratepayers and residents to attend Council meetings and to participate in the Public Question Time segment held at the commencement of each meeting.

Committees

Council's Local Law, Strategy, Policy & Organisation Development Standing Committee meets on the second Thursday at 5.30pm, excepting December and January when no meetings are held. Members of the public are welcome to attend the Standing Committee meetings however there is no Public Question Time segment for members of the Gallery at these meetings.

A local government may establish Committees pursuant to Section 5.8 of the Local Government Act 1995 to directly assist the Council in a function, project or issue(s).

In 2016/17 ten (10) Advisory Committees functioned, albeit one (1) – the Youth Services Advisory Committee was only established in December 2016 and had its only meeting to date in 2017.

Details of the advisory committees are:

Access & Inclusion Advisory Committee

1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Disability Access and Inclusion Plan and the Age Friendly Communities Plan.
2. To formally report to Council annually on the implementation of the Disability Access and Inclusion Plan and the Age Friendly Communities Plan.
3. To carry out consultation with the community as part of the annual review of the Disability Access and Inclusion Plan and Age Friendly Communities Plan.
4. To recommend to Council any changes to the priorities identified in the Disability Access and Inclusion Plan and Age Friendly Communities Plan either as part of the annual review process, or if necessary at other times of the year.

In 2016/17 councillor delegates to this Committee were Cr Mackman and Cr Wilson.

Audit Committee

1. To provide guidance and assistance to the local government -
 - a) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act;
 - b) as to the development of a process to be used to select and appoint a person to be an auditor;
 - c) as to matters to be audited and the scope of audits; and
 - d) as to its function under Part 6 – *Financial Management* of the Act.
2. To review a report given to it by the CEO under regulation 17(3) *CEO to review certain systems and procedures*, and to –
 - a) report to Council the results of that review; and
 - b) give a copy of the CEO's report to Council.
3. Review the annual Compliance Audit Return and report to the Council the results of that review.
4. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance and report to the Council the results of those reviews.

In 2016/17 councillor delegates to this Committee were Cr Moore, Cr Nicholas, Cr Pratico and Cr Scallan.

Bush Fire Advisory Committee

To provide advice to Council in regard to all matters relating to bush fire control, prevention and management including recommendations on the annual firebreak requirements, capital (equipment) purchase, review of firefighting/prevention practices, fire fighting training, etc.

In 2016/17 councillor delegates to this Committee were Cr Nicholas and Cr Pratico.

CEO Performance Review Committee

As directed by Council from time to time, use the performance appraisal system to ensure that its objectives are achieved in a timely and efficient manner and proposes to use the system to recognise and reward high achievement.

In 2016/17 councillor delegates to this Committee were Cr Mackman, Cr Moore and Cr Nicholas.

Emergency Planning & Preparedness Advisory Committee

1. To ensure the Shire as an organisation has the planning and processes in place that meet the Shire's obligations in the event of an emergency.
2. To document the Shire's role in the event of an emergency.
3. To act as a coordinated link between the Council and the Local Emergency Management Committee (LEMC).
4. To audit and test the Shire's preparedness to deal with emergencies.
5. To monitor the capacity of the Shire's resources (human & material) to respond to emergencies.

In 2016/17 councillor delegates to this Committee were Cr Hodson, Cr Nicholas, Cr Pratico and Cr Wilson.

Local Emergency Management Committee (LEMC)

1. To review and maintain the Community Emergency Management Arrangements.
2. To review and maintain the Community Evacuation Plan.
3. To review and maintain the Community Emergency Recovery Plan including documenting processes for the planning and management of recovery after a major disaster.
4. To comply with the Emergency Management Act 2005 in meeting the Business Reporting requirements of the State Emergency Management Committee (SEMC).

In 2016/17 councillor delegates to this Committee were Cr Hodson, Cr Nicholas and Cr Wilson.

Roadwise Advisory Committee

1. Raise public awareness of road safety within the Shire.
2. Hosting of annual events such as 'Blessing of the Roads'; 'Mystery Tour of Life'; and 'Cop-it-Sweet Project'.

In 2016/17 councillor delegates to this Committee were Cr Boyle, Cr Moore and Cr Quinby.

Sustainability Advisory Committee

1. To provide advice to the Council on sustainable natural environment, social and economic issues such as:
 - Air Quality
 - Biodiversity
 - Land Degradation

- The Built Environment
 - Water
 - Waste Management
 - Community Infrastructure
 - Community Engagement
2. To provide advice to Council on the possible introduction of incentives, initiatives and recommendations which can be introduced into the daily operations of the Shire, Policy setting process, Strategic Plans and Town Planning Schemes to :-
 - Reduce the impacts on the natural environment
 - Reduce the impacts on the climate
 - Initiate sustainable management of resources
 3. To identify for the consideration of Council strategies which increase real and sustainable behaviour change in residents, businesses and other members of the community (including tourists) in order to improve environmental outcomes.

In 2016/17 councillor delegates to this Committee were Cr Boyle and Cr Mackman.

Trails Development Advisory Committee

1. Implement Council's economic strategies via identified and proposed tasks.
2. The development of a mountain bike trail business and concept plan.
3. Adding value to existing canoe/kayak, walk, cycle and bridle trails including the Warren Blackwood Strategic Alliance's Regional Trails master plan project.
4. Identifying trail based tourism opportunities.

In 2016/17 councillor delegates to this Committee were Cr Nicholas and Cr Scallan.

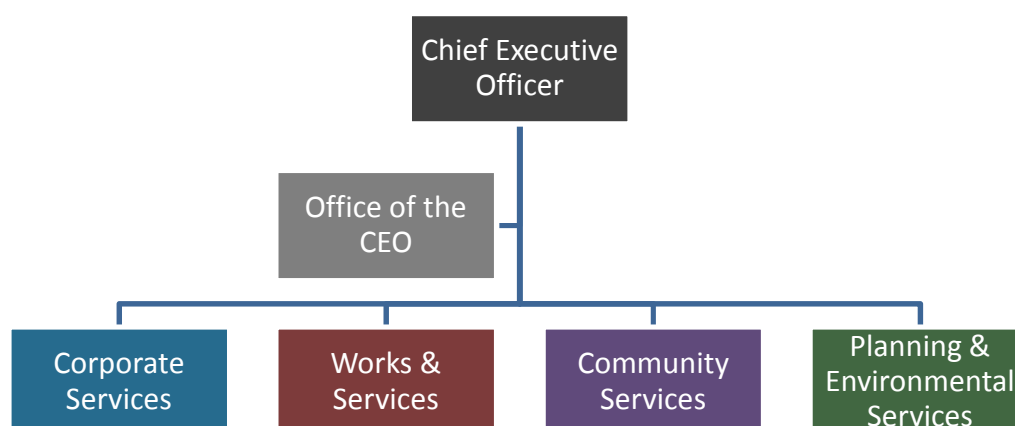
Youth Services Advisory Committee

1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Youth Plan.
2. To formally report to Council annually on the implementation of the Youth Plan.
3. To recommend to Council any changes to the priorities identified in the Youth Plan either as part of the annual review process, or if necessary at other times of the year.

In 2016/17 councillor delegates to this Committee were Cr Pratico and Cr Scallan.

Organisational Structure

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



Under this structure the Planning & Environmental Services Department staff report directly to the CEO. All other departments report to an Executive Manager, being:

- Executive Manager Corporate Services – Michelle Larkworthy
- Executive Manager Works & Services – Lindsay Crooks
- Executive Manager Community Services – Elizabeth Denniss

The Shire employs a workforce of 99; with a high number of part-time and casual staff this equates to 51 FTE (full time equivalents).

Following is a list of functions/services which each Department is responsible for:

CEO's Office

Governance
Councillor Liaison
Agendas/Minutes
Strategic Planning
Human Resources
Occupational Health and Safety
Website
Citizenship
Local Government Elections
Local Government Compliance
Local Laws
Cemetery Records & Administration
Land Disposition
Economic Development

Corporate Services

Administration
Annual Budgets
Annual Financial Reports
Corporate Business Plan
Long Term Financial Plan
Asset Management
Debtors/Creditors
Insurance
Rates
Payroll
Records Management
Customer Services
Police Licensing
Information Technology (IT)

Planning & Environmental Services

Planning & Development Approvals
Town Planning Schemes and
Amendments
Subdivisions
Road Names
Heritage
Building Approvals
Environmental Health
Shire Building Maintenance
Cleaning of Shire Facilities
Ranger & Regulatory Services
Swimming Pool Approvals &
Inspections

Community Services

Community Development
Service Agreements & Community
Grants
Seniors Issues
Youth Issues
Access & Inclusion
Arts & Culture
Library
Integrated Leisure Centre
Visitors Centre/Tourism
Trails Development

Works & Services

Engineering
Roads (Maintenance and Construction)
Crossovers and Bridges
Parks, Gardens and Reserves, Footpaths
and Walk Trails
Street Trees Maintenance
Traffic Control
Weed Management
Parking Facilities
Cemetery Maintenance
Waste Management
Plant and Machinery
Traffic Counts
Heavy Haulage Approvals

PRESIDENT'S REPORT

I am pleased to present this annual report to the community, revealing what has been a very productive year in terms of performance and achievements of some very important planning documents that will provide guidance for the Council over the next few years.

Community Consultation and Strategic Development

2016/17 has been a year in which a significant array of community consultation was undertaken to provide strategic guidance to Council in the development of its future planning and resource allocations.

Firstly, there was the development and endorsement by Council of the 2017-2022 Community Strategic Plan.

The aspirations detailed in this plan are the result of extensive community consultations and articulates how the community would like to see the Shire evolve into the future.

From your feedback received by the Shire, some of the most common themes revealed:

- Small and safe community that is a great place to raise kids;
- Diverse, creative and inclusive with opportunity to engage all groups;
- Future service provision required for youth, seniors and a family friendly community;
- Our natural environment is protected and enhanced;
- Responsible land management to reduce risks and control weed;
- Value our history and heritage;
- Thriving small businesses;

This plan for the future identifies goals and objectives of community members and serves as a directive document for Councilors and the Shire.

In achieving these overarching goals, there is also the imperative requirement of having accountable and transparent leadership. The Councillors of the Shire of Bridgetown-Greenbushes acknowledge and accept the goals and objectives identified by the community.

The second major consultation process permitted the 2012-16 Youth Strategy to be updated.

Together with consultant Liz Storr many younger people from the community contributed to the development of this five-year plan, and in particular I wish to congratulate the Youth Leaders group whose innovative ideas and enthusiasm directed and drove the consultation process, resulting in the development of this comprehensive plan.

It is important to recognise that this plan will form part of the Strategic Community Plan and help guide future strategic planning directions for the Shire. Council has a varying role in the development and implementation of youth initiatives. At times we must advocate for and /or facilitate the delivery of solutions. At other times we may lead, partner with or participate alongside the community. Importantly, it is imperative that we work collaboratively with young people themselves and all the dedicated organisations and individuals providing services and support for our young people.

Thirdly, in this year future consultation provided the feedback that allowed for the development of the Aged Friendly Community Plan 2016-2020. As was the case with the other planning conducted in this year a great deal of community consultation was required with all parts of the community contributing to the final report. The Councils Access and Inclusion Committee was then set the task of prioritising each action item.

Warren Blackwood Alliance of Councils

The Alliance is a cooperative arrangement between the Shires of Bridgetown-Greenbushes, Nannup and Manjimup that acts as a representative regional body in regional decision making and planning and looks to identify and pursue opportunities to engage in regional development decision making and raise awareness of local and regional projects and opportunities at the higher levels of government.

This year's greatest challenge has been the decision to investigate the possibility of the establishment of a Local Tourism Association. In February good numbers turned out to the public meeting to hear me report on the progress of the Local Area Tourism Association and to provide feedback to the Alliance of Councils on its proposal "The Future of Tourism".

The feedback was positive, as was feedback at the other venues in Nannup, Manjimup & Walpole. Although some of this enthusiasm has waned more lately, due to concern about the "name" and how visitor servicing will be provided, I feel that this is something that will eventually happen and will be of great benefit to the area. The Alliance is currently progressing this issue through a "Steering Committee" made up of industry representatives from the three Shires.

The Alliance is also progressing the Bridal Trail project which received significant funding through Royalties for Regions. The project has been delayed due to changing circumstances with the Shire of Manjimup but it is felt that a revised trail should be finalised.

I would like to thank my fellow Councillors for their support in 2016/17 in achieving the goals we had set through the Community Strategic Plan.

I would also like to thank the Chief Executive Officer Tim Clynch and his Senior staff of Lindsay Crooks, Michelle Larkworthy and Elizabeth Denniss for their understanding and professional approach to Shire business.

Finally, I would again like to express my sincere thanks to all of those people who give generously of their time volunteering with the myriad of community groups in Bridgetown and Greenbushes. You are the people that keep this community safe,

ensure that it is a vibrant and appealing community to both residents and visitors alike. Thank you for your service.

JOHN NICHOLAS JP
SHIRE PRESIDENT – 2016/17



Note on 21 October 2017 Cr Tony Pratico was elected to the position of Shire President however the President's Report for 2016/17 has been compiled by Cr Nicholas as he was the Shire President for that period.

CHIEF EXECUTIVE OFFICER'S REPORT

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During 2016/17 the following meetings of Council were held:

- 12 Ordinary Council meetings;
- 3 Special Council Meetings;
- 10 Standing Committee Meetings; and
- 1 Annual General Meeting of Electors.

In addition to these meetings councillors and staff also attended a number of workshops and meetings, both locally and regionally throughout the year.

There were a number of issues and projects that occurred during 2016/17 and these are commented on below:

➤ **Continued Development of Integrated Planning and Annual Budget**

All Local Governments in WA are required to comply with the Integrated Planning and Reporting Framework (IPRF). The core components are:

1. Strategic Community Plan

- Strategy for 10+ years
- Provides the vision, outcomes and Council's strategic priorities
- Identifies long and medium term objectives
- Determines allocation of resources
- Shaped by community input

2. Corporate Business Plan

- Four-year delivery plan
- Aligned to Strategic Community Plan
- Financial projections

3. Annual Budget

- Financial statements and policies for one year

Under the Integrated Planning Framework Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

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

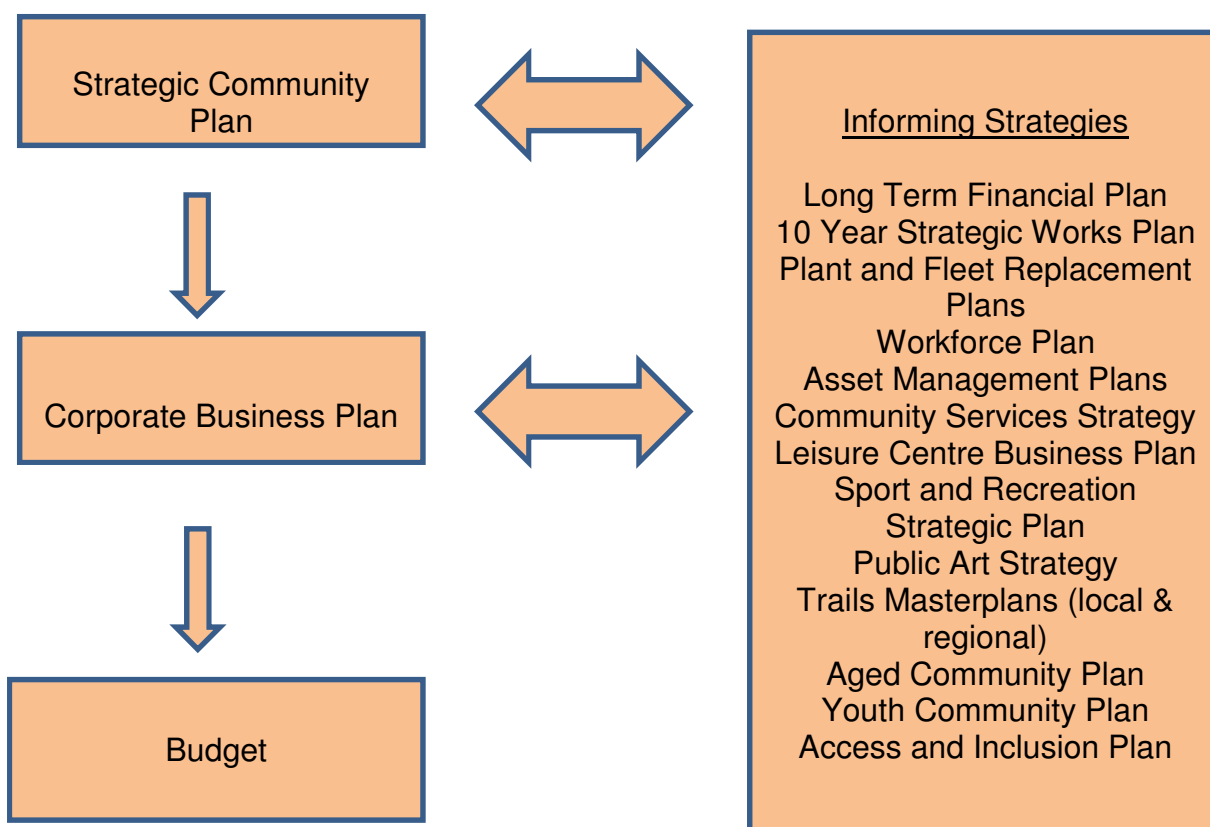
Detailed implementation for the next four years is covered in the Corporate Business Plan. The "Informing Strategies" – particularly the Long Term Financial Plan, Asset Management Plans and Workforce Plan – show how the Plan will be managed and resourced.

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

A successful integrated planning and reporting process will deliver the following outcomes:

- A Strategic Community Plan that clearly links the community's aspirations with the Council's vision and long term strategy
- A Corporate Business Plan that integrates resourcing plans and specific council plans with the Strategic Community Plan.

The figure below sets out the suite of documents that together form the Shire of Bridgetown-Greenbushes Integrated Planning Framework.



The Strategic Community Plan is the overarching plan guiding all the Shire’s activities. The Plan identifies the issues that are important to our community, sets out the community’s vision and objectives as well as strategies to implement the objectives.

The Corporate Business Plan (CBP) is an internal business planning tool that translates Council priorities into operations within the resources available. The plan details the services, operations and projects a local government will deliver within a defined period. It also includes the processes for delivering these and the costs associated.

A number of different consultations occurred as part of the review of the Strategic Community Plan or for various informing strategies of the Strategic Community Plan

that have relevance to the overall review process for the Strategic Community Plan. This consultation process commenced in 2015 and concluded in December 2016.

The total number of participants in the above community engagement was estimated at 750. Determining actual numbers that participated in the review of some of the informing strategies was difficult as in many cases agencies or groups (not necessarily individuals) were consulted. This was offset by some individuals participating in more than one of the specific engagement opportunities. The estimate of 750 persons is for those that actively participated or registered in the various community engagements. All households in the community had access to some of the community engagement consultations (community survey, community engagement sessions) as these were advertised on a flyer distributed to all postal addresses in the Shire as well as being promoted in other mechanisms.

The different consultations were:

- Community Survey 2015 (211 respondents)
- Community Engagement Sessions November & December 2016 (109 participants)
- “Bridging Success Workshop” December 2015 (54 participants)
- Review of Sport and Recreation Strategic Plan – 2014/15 (27 local sport and recreation groups)
- Review of Age Friendly Community Plan – 2015/16 (192 participants including agencies)
- Review of Youth Plan – 2016/17 (157 respondents)

In late November and early December 2016 a series of independently facilitated community engagement activities were held, consisting of:

- 2 structured community forums (Bridgetown, Greenbushes)
- 3 community information sessions (Bridgetown, Catterick, Yornup)
- 5 days of a Pop Up Consultation Shop in the main street of Bridgetown
- 3 evening discussion groups held at the Pop Up Consultation Shop

By providing a variety of engagement activities in different venues around the Shire and at different times of the day, it was intended that local residents would be able to find a time and format of their preference to provide input to the Council’s review of its Strategic Community Plan.

The common themes raised by participants were:

- Small and safe community that is a great place to raise kids;
- Diverse, creative and inclusive with lots of opportunities to be involved in different things for all age groups;
- Future planning and service provision is needed for youth, seniors and a family friendly community;
- Value our history and heritage ;
- Our natural environment is very important and should be protected and enhanced ;
- Responsible land management is essential – all landowners need opportunities to improve their knowledge of fire management / hazard

reduction; planting of appropriate species including fire retardant plants; and weed control and eradication;

- Retain the character and natural beauty of the area – any development should be sympathetic to the landscape and existing built form;
- Town centres are a key focus – for locals and for tourism – they underpin our local economy and continued enhancement is critical to ensure our communities thrive;
- Tourism development as an important economic contributor – explore and enhance tourism based on our natural and built assets – adventure, agriculture, food, heritage, nature / environmental. We need to position our Shire with a strong brand that reflects the quality of experience available here;
- Thriving small businesses need continued support with opportunities for growth, learning and enhanced skills, and for new business to start; and
- Approach to development applications – there is room for improvement by the Shire to better work with applicants in the requirements, understanding and progression of approvals – a can-do attitude is needed.

Council adopted its new Strategic Community Plan 2017 in June 2017.

Preparation of the new Corporate Business Plan commenced upon completion of the draft Strategic Community Plan 2017. As the new Strategic Community Plan was the outcome of a comprehensive review there was considerable change from the former Strategic Community Plan. This necessitated a comprehensive review of our former Corporate Business Plan with the result being the development of a whole new Corporate Business Plan, both in terms of structure and content.

A council workshop was held on 20 April 2017 to work on the draft Corporate Business Plan and the Plan was formally adopted by Council in June 2017.

In addition to the reviews of Council's Strategic Community Plan and Corporate Business Plan in 2015/16, other integrated planning documents reviewed during the year were the Youth Plan (commented on separately in this report), 10 Year Strategic Works Plan, 4 Year Building Capital and Maintenance Plan, a new Long Term Financial Plan and the Plant and Fleet Replacement Plans.

In June 2016 Council adopted the following Asset Management Plans for the following asset classes:

- Transport Infrastructure Asset Management Plan;
- Parks, Reserves and Other Infrastructure Asset Management Plan;
- Property Infrastructure Asset Management Plan; and
- Plant and Equipment Asset Management Plan

Extensive work on asset management planning continued in 2016/17. Asset Management Plans are 'living' documents and need to be regularly updated and actions noted in the associated improvement plans. Improvements are required in the quality of data held for all of Council's asset classes. These improvements include ensuring the useful lives, remaining useful lives, replacement cost and current condition of Council's assets are accurately rated and recorded as these factors have a major influence on the projected renewal cost and ultimately on the size of any reported funding 'gap'.

Key components of each individual Asset Management Plans were consolidated into a single document titled Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2016-2026 and was endorsed by Council in June 2017.

➤ **Aged Accommodation**

The district of the Shire of Bridgetown-Greenbushes has an estimated population of 4,517. The percentage of the population 65 years and over, as of the 2011 Census was 18.7% or 845 people (national average population 65 years and over is 14.7%). The percentage of people 55 years and over, as of the 2011 Census, was 36.1% or 1,630 people. This sector of the population will be included in the 65 and over age range and drastically increase the residential age care requirements for the Shire over the next 10 years.

This Shire is well above the national average for people over the age of 65 with the aged population percentage growing in line with the annual national increase. The number of people 70 years and over at the time of the 2011 Census was 560 people or 12.4% of the population of Bridgetown-Greenbushes.

In July 2014 Council directed the CEO to undertake an investigation into the need for and potential development of a Seniors' High Care Facility in Bridgetown, in consultation with Geegeelup Village Inc. and key State and Federal Agencies and prepare a report on outcomes for Council consideration. Following this resolution the Access and Inclusion Committee worked on a report regarding the current and projected need for residential aged care in the Bridgetown-Greenbushes community. This report was presented to Council in July 2015 and it determined that additional development, either at Geegeelup Village or elsewhere, will be required if the Shire is going to be able to provide sufficient residential care places into the future. Subsequent to this, in 2016/17 the Shire engaged with Access Housing and the South West Development Commission to investigate further development of the Stinton Gardens aged estate in Greenbushes and to investigate potential development sites in Bridgetown for aged development.

Access Housing Australia Ltd are a not for profit provider of affordable housing (regional office is Bunbury) who have been supported by the South West Development Commission, via Royalties for Regions funding, to develop independent aged care living units in Dardanup and Boyup Brook. A pre-determined proportion of sale proceeds from the sale of these units are quarantined to invest in additional towns to meet the growing need for independent aged care housing. The South West Development Commission identified Greenbushes and Bridgetown as the next two towns with a proposed development of 4 units in each town.

As at 30 June 2017 Access Housing representatives were exploring suitable sites in Bridgetown (in alignment with their own feasibility study, budget constraints and needs assessment) for private purchase to develop 4 independent units. Access Housing representatives were also in discussions with the Greenbushes Aged Community Committee (GACC) with a view to Access Housing taking responsibility for the joint venture agreement (currently existing between GACC, the Shire and the Department of Housing) and the development of additional independent living units at Stinton Gardens.

On a separate but related to the subject of aged accommodation – in May 2017 it was announced that Geegeelup Village Hostel in Bridgetown was to receive more than \$8 million of Federal Government funding, paving the way for a major expansion of the aged care facility. The hostel would receive a capital grant of \$7.4 million under the 2016-17 Aged Care Approvals Round, which will fund the construction of two new wings and double the number of available beds. Two eight-bed wings will be built on the adjacent croquet courts, four of which will be secure places for dementia patients. The funding will also allow for the employment of a registered nurse to manage high-level care and palliative patients.

Once the expansion is complete, the number of beds available at Geegeelup will increase from 16 to 32.

Congratulations are offered to the Board and staff of Geegeelup Village Incorporated for this fantastic achievement.

➤ **Greenbushes Tidy Towns Overall State Winner**

On 23 September 2016 Greenbushes was selected as the winner of the Keep Australia Beautiful Tidy Towns Sustainable Communities Awards for 2016.

This was a great achievement for the Greenbushes Tidy Towns Committee and the Greenbushes community and came after being a finalist in several categories of tidy towns awards over approximately 20 years.

The initiatives which helped secure the State Award included:

- The Greenbushes Community Garden free morning teas on the first Saturday of the month and the new nature playground established in the garden.
- The Tidy Towns School Bush Block Project which is harnessing school and community volunteers to rehabilitate a stand of natural bush in the townsite.
- The Water Without Waste project which provides a portable water station to deter people from using plastic water bottles at community and sporting events.
- The Blackwood Basin Group's Priority Bittern and Waterbird Biodiversity Project at Schwenke's Dam which is transforming a former mining void into a wetland supporting a variety of birds and mammals.
- Heritage sculptures on the South Western Highway created from recycled materials to celebrate the town's timber milling, mining and agricultural industries.

The Tidy Towns judges also highlighted the town's volunteer hours with 424 volunteers putting in around 14,291 hours of work on community projects in 2015. Environment Minister Albert Jacob said Greenbushes' achievements reflected the town's community spirit and commitment to conservation, education programs and sustainable living.

"Out of a population of about 600 people, more than 400 volunteered their time to contribute to some outstanding sustainability initiatives – that's a remarkable effort," Mr Jacob said.



Members of the Greenbushes Tidy Towns Committee at the Western Australian Tidy Towns Awards 23 September 2016

As the State Award winner Greenbushes subsequently represented Western Australia in the National Titles at Triabunna in Tasmania in March 2017.

At the National Awards, Greenbushes was awarded Joint Winner with Stanley, Tasmania of the 'Community Action & Wellbeing Award' and was awarded Highly Commended Certificates in our categories - the Dame Phyllis Frost Litter Reduction & Waste Management Resource Recovery; Young Legends; Environmental Sustainability and Environmental Education awards. This was a fantastic achievement for everyone involved. The Overall National Winner was Baramba, South Australia – a very deserving winner.

➤ **Building Maintenance/Capital Improvements**

In 2016/17 a large amount of building maintenance and capital improvements occurred on Shire buildings. Whilst many of the works are planned there are also a number of reactive works that must be undertaken each year. Below is a list of the major planned works undertaken in 2016/17:

- Bridgetown Sportsground – complete works and fitout for new change rooms
- Greenbushes Hall - repairs to damaged internal walls
- River Park Ablutions – replace septic tank with larger tank and replace cisterns
- Greenbushes Pool - treat deck woodwork
- Library – seal external woodwork
- Greenbushes Golf Club –repairs to floor, installation of gutters
- Bridgetown Old Gaol – repairs to window shutters
- 144 and 146 Hampton Street - ex Police Quarters – replacement guttering and sub soil drainage
- Recreation Centre – replace all court light fixtures, repair roof leaks, annual reseal of courts
- Yornup School (office of Bridgetown Historical Society) – upgrade switchboard

- Bridgetown Civic Centre –replace roof sheeting in atrium, upgrade of ablutions
- Bridgetown Leisure Centre – electrical switchboard repairs/upgrade
- Shire Administration Office – improve ventilation, remove external garden bed to improve sub-floor air circulation
- Shire Depot – upgrade external lights
- Asbestos assessment and preparation of asbestos register for Shire buildings
- Termite prevention/management for Shire buildings
- Greenbushes Cemetery – replace storage shed
- Greenbushes Pool – repair BBQ
- Memorial Park – repair external lighting
- Blackwood River Park – BBQ repairs

➤ **Review of Youth Plan**

A new Youth Plan was prepared in 2016/17 with the development and associated consultation driven by a youth leadership group.

Planning for the Youth consultation commenced in 2016 with school consultations and a review of Councils current strategies and the inclusion of a group of youth engagement specialists, The Makers.

The comprehensive consultation for the Youth Plan included:

- Review of current strategies
- Review of regional youth services
- Stakeholder Interviews
- Discussion with the principals from Manjimup Senior High School, Bridgetown High School and Kearnan College
- Youth engagement activity at each school
- Youth Leadership Team invitations for participation
- HACK day
- Pilot testing of community survey
- Activities planning (Dunk Tank and BLC Take Over)
- Activities facilitation
- Agreement on relevant inclusions for the new plan

The aim of the process was to establish and work with a youth focus group from a broad cross-section of our community to delve into the community's assets, opportunities, issues and challenges for our young people.

The Youth Leadership Team was formed to assist Council to connect and engage with other young people throughout the shire. Together, the Youth Leadership Team identified and prioritised ideas and projects that enable change and growth. At the end of the consultation process the Youth Leadership Team, also known as HACK had formed a positive and innovated team of young people, most of whom wish to continue working together to implement the Youth Strategy. Importantly, this process provided the focus group members with an opportunity to learn more about how democratic decision-making works in local government; prioritizing competing projects, expenditure/budgeting and focus areas that must be considered; and the

importance of working in partnership with others assists in the delivery of priority youth projects.

The demonstrated outcomes of this process were:

Young people will have –

- Ownership of the Shire's Youth Strategy;
- Influence on Council's decision making process;
- Increased awareness of the processes of governance and local government; and
- A sense of understanding and empathy for the needs of others.

And, Council will have –

- Developed a strategy and vision that is representative of the needs and wants of young people;
- A set of priority projects to implement based on the participatory decision making process involving our young people; and
- Created a group of young people with experience in engaging with the Shire in a constructive and pro-active manner.

A Youth Advisory Committee was subsequently established to progress youth initiatives.

➤ **Regional Cooperation**

The Shire of Bridgetown-Greenbushes continued to be a member of the Warren Blackwood Alliance of Councils together with the Shires of Manjimup and Nannup.

In 2016/17 the Alliance's main focus continued to be the investigation into the possible establishment of a Local Tourist Organisation (LTO). The primary objectives in establishing an LTO would be the development of a regional brand, consolidation of existing marketing by individual visitor centres into a consolidated effort, maximising the effectiveness of local government expenditure in tourism, reduction of administrative costs, provision of a unified voice for tourism in the region and the elimination of duplicated expenditure by visitor centres.

In February 2017 a forum was held in Bridgetown and attended by over 50 tourism and business representatives where the potential establishment of a LTO was discussed and the direction from all in attendance was to proceed with the investigations. A steering group was subsequently established to further investigate and recommend on the establishment of an LTO and if so recommended the structure of the LTO.

In 2016/17 the Alliance also continued to progress planning for a regional bridle trail from Bridgetown to the south coast. This project has been project managed by staff of the Shire of Bridgetown-Greenbushes on behalf of the Alliance.

The Shire of Bridgetown-Greenbushes was also an active member of the South West Zone of the Western Australian Local Government Association, a representative group of all 12 local governments of the South West Region.

➤ **Works Program**

Set out below were the main features of the 2016/17 works program:

Road Works

Winnejump Road (progressive reconstruction)
Nelson Street (asphalt overlay on steep hill)
Hester Street (reconstruct between Lockley Street to Henry Street)
Henry Street (reconstruct Allnutt Street to Scott Street)
Henry Street (reconstruct)
John Street (reconstruct between Hampton Street and Coronation Street)
Padbury Road (reconstruct Steere Street to Turner Road)
Kendall Road (continuation of upgrade)
Tweed Road (reconstruction of collapsed section)
Walter Willis Road (gravel resheeting)
Dalmore Road (gravel resheeting)
Grange Road (gravel resheeting)
Wilga Road (2nd coat seal)
Mockerdillup Road (survey and design)

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

Drainage Works

Phillips Street 1st Stage

Footpath Projects

1st Stage Forrest Street
Disability access improvements

Bridge Works

Winnejump Road
Brockman Highway
Corbalup Road

In late September a catastrophic failure occurred to a section of Tweed Road approximately 3 kilometres from the South Western Highway. An application for emergency funding assistance for this amount was submitted to Main Roads Western Australia however proved unsuccessful. The total cost of the reinstatement works was \$174,241. The size and complexity of the stabilisation works was to excavate up to 6 metres down from the road surface and then install a minimum one metre deep drainage and foundation course of rock to control the groundwater.

To accommodate these unbudgeted works Council had to adjust its works program and defer some works to 2018/19.



Tweed Road Failure and Corrective Works

➤ **Community Grants, Service Agreements and Other Donations**

In 2016/17 Council continued to provide significant levels of financial assistance to the community, being the sum of \$160,320 in service agreements, community grants and donations. This included:

- 21 service agreements (ranging in value from \$450 to \$18,700) for a sum of \$70,945
- 5 community grants (ranging in value from \$500 to \$5,500) for a sum of \$13,397
- Landcare Officer funding of \$41,615

- Geegeelup Village – contribution towards rates of \$23,883
- Contribution to Shire of Manjimup for airfield maintenance - \$1,000
- Contribution to Bridgetown Biosecurity Group operations - \$2,000
- Sponsorship of South West Academy of Sport - \$500
- Sponsorship of school art prizes at Bridgetown Agricultural Show - \$250
- Various CEO donation accounts - \$7,700

➤ **Sourced Grants**

Outside of regular funding sources (i.e. Roads to Recovery, Commodity Routes, Kidsport) funding the Shire was fortunate to submit a number of successful grant applications in 2016/17 including shade sails at Thomson Park, replacement of the community bus, writer's festival activities, creation of an admin traineeship position and funding of the Warren Blackwood Regional Stock Route.

➤ **Development Issues**

In 2015/16 the Shire of Bridgetown-Greenbushes issued a total of 141 building permits with a development value of \$10,901,366 which included 28 new residences. This compared to the statistics for 2015/16, being 161 permits with a construction value of \$17,335,481 (44 new residences).

A total of 112 development (planning) approvals were issued (compared to 118 in 2015/16). This does not include scheme amendments, structure plans or subdivision applications.

➤ **Bridgetown Sesquicentenary Celebration Planning**

Although settlement by a small number of land owners occurred in the 1850's and early 1860's the town of Bridgetown (originally Geegeelup) was settled in 1868, specifically 4 June 1868. This means the 150 year anniversary of settlement will occur on 4 June 2018.

Council intends to work with a number of community groups to celebrate this special anniversary and in March 2017 commenced planning for the celebrations. Council established a Bridgetown Sesquicentennial Working Group and it has been working on a calendar of events for 2018.

➤ **Waste Issues**

In 2015/16 the necessary statutory approvals were obtained for construction of a new tipping cell at the Bridgetown Waste Disposal Site. Construction of this new cell occurred during that year. The new cell was required because the former approved area for disposal of rubbish was nearing capacity. In 2016/17 additional groundwater monitoring bores were installed and regular testing of bores occurred

Two new outright plant purchases for the waste disposal site occurred in 2016/17:

- Purchase of a new waste truck compactor unit as the existing compactor, reached the end of its working life.
- Purchase of a second hand BOMAG waste compactor. The intent of purchasing this machine was to achieve higher levels (2-3 times) of waste compaction in the waste cell than could currently be achieved by the Shire's tracked loader. The BOMAG waste compactor provides greater ground pressure, surface penetration and crushing loads and its use will significantly prolong the life of the waste cell.

The Shire continued to participate in a regional waste management study with other local governments of the south-west so that future options to use a regional site can be considered.

A review of kerbside rubbish and recycling collection areas had occurred in 2015/16 and commencing 1 July 2016 the collection services were expanded to Four Seasons Estate, Whittells Road and North Greenbushes.

➤ **Other Notable Items**

- Council's Trails Development Advisory Committee continued to identify opportunities to link local trails including walk, bridle, canoe and mountain bike trails.
- Australia Day events were held in Bridgetown and Greenbushes, the latter hosted by the Greenbushes Ratepayers and Residents Association.
- Acquisition of land along Geegelup Brook continued in accordance with Council's applicable policy.
- The review of the Municipal Heritage Inventory continued.
- Blues at Bridgetown continued its program of infrastructure improvements at Memorial Park. These works assist with setup of their 'Blues Owls Nest' venue but are also able to be used for any other events in the park in other times of the year.
- In 2014/15 Bridgetown was selected to participate in the RAC Electric Highway initiative. A site in the railway car park was selected for the proposed electric vehicle (EV) recharge station. Participation in this project is seen to have two-fold benefits. The first is that any marketing of the "electric highway" will include Bridgetown and owners of EV's will be encouraged to visit Bridgetown. The second benefit is that the RAC is renowned for its high level of marketing to its members and non-members and any initiative with the RAC branding is likely to be the subject of a high level marketing campaign and this will be viewed by many people that don't own EV's. The Bridgetown recharge station was installed and commissioned in February 2017.
- To celebrate the opening of the 2016/17 pool season and the 24 hour gym an open day was held at the Bridgetown Leisure Centre on Saturday 5 November 2016 and was attended by approximately 640 people. At the Open Day, patrons enjoyed free entry to all areas of the Leisure Centre and participated in various activities and classes. Program events included group fitness class tasters, supervised gym sessions, 24-Hour-Gym inductions, table tennis, badminton and a beach volleyball competition.
- Planning to enlarge the floor area of the gym at the Leisure Centre was commenced with a view to grant applications being submitted in 2017/18 and

assuming such applications are successful construction to commence either towards the end of 2017/18 or early 2018/19.

- In February 2017 Council applied to become a 'water wise council'. There are a number of benefits in being a water wise council, including gaining a better understanding of water use in Shire operations and the community, potential water and financial savings through improved efficiency and opening up opportunities to participate in funded and co-funded water efficiency initiatives.
- In December 2016 Council resolved to investigate the options available to the Shire taking ownership of the Dumpling Gully Dams (and associated area) commonly called the Dumpling Gully Precinct to incorporate the area into a Shire Reserve which can be developed for both passive and active recreation activities for the community and to manage and protect the Wetlands and associated unique fauna and flora of the region. During the period January to June 2017 discussions were held with both the Water Corporation and then Department of Parks and Wildlife to discuss the processes required for this land transfer to occur and it is expected that this will be completed by mid-2018.
- Bridgetown was selected as a host for the 2018 Gold Coast Commonwealth Games baton relay. The Queen's Baton Relay is a tradition that celebrates the Commonwealth's diversity, inspires community pride and excites people about the world-class festival of sports and culture to come in the Commonwealth Games. The Queen's Baton Relay will be visiting Bridgetown on Friday 23 February 2017 and planning for this event has been progressing for some considerable period of time. A community event is to be held in Memorial Park which is the end point for the baton relay for its journey in Bridgetown.

➤ **Appreciation**

In conclusion I thank all staff for their efforts during 2016/17. As at 30 June 2017 the Shire employed 62 full-time and part-time employees and 37 casual employees which added up to an approximate full-time equivalent (FTE) of 51 positions. The whole of the Shire staff is responsible for a diverse range of duties and handle them most effectively and efficiently.

I would especially like to thank the members of my executive team, being the Executive Manager Corporate Services Michelle Larkworthy, the Executive Manager Community Services Elizabeth Denniss and the Executive Manager Works & Services Lindsay Crooks.

Permanent or contracted employees that left the employ of the Shire in 2015/16 were:

- Charlie Bolton
- Joe Oversby
- Julie Pike
- John Drew
- Kathleen Green
- Russell Weston
- Evan Tomkinson

- Paul Keighley
- Marietta De Bruce
- Steven Blake
- Ann O'Keefe
- Michelle Humphreys

New permanent or contracted employees commencing with the Shire in 2016/17 were:

- Emma Pickering
- Jayne Dittrich
- Nathan Kneale
- Peta McGhie
- Greg Jordan
- Rebecca Redman
- Barry Ford
- Jason Baxter
- Ros Edwards
- Davfyd De Bruce

Finally, in conclusion I would also like the express appreciation for the efforts of all the councillors in 2016/17 for their work on behalf of the community.

Tim Clynch
Chief Executive Officer



6 December 2017

PART 2 – PLAN FOR THE FUTURE

Council's Integrated Planning Framework

All Local Governments in WA are required to comply with the Integrated Planning and Reporting Framework (IPRF).

The core components are:

1. Strategic Community Plan

- Strategy for 10+ years
- Provides the vision, outcomes and Council's strategic priorities
- Identifies long and medium term objectives
- Determines allocation of resources
- Shaped by community input

2. Corporate Business Plan

- Four-year delivery plan
- Aligned to Strategic Community Plan
- Financial projections

3. Annual Budget

- Financial statements and policies for one year

The Strategic Community Plan responds to three questions put to the community and the local government:

- Where are we now?
- Where do we want to be?
- How do we get there?

The Shire's Integrated Planning Framework addresses these needs by providing a process to:

- Ensure community input is obtained
- Determine long term (10+ years) objectives
- Identify the resourcing to deliver against the long term objectives
- Clearly articulate long term financial implications and strategies

Under the Integrated Planning Framework Council's decisions take the community's aspirations into account and deliver the best results possible with the available resources.

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

Detailed implementation for the next four years is covered in the Corporate Business Plan. The "Informing Strategies" – particularly the Long Term Financial Plan, Asset

Management Plans and Workforce Plan – show how the Plan will be managed and resourced.

The Strategic Community Plan is a ten year plan. However, it is not fixed for ten years – it would be long out of date by then. Rather, it is a “rolling” plan which is reviewed every two years.

Integrated planning and reporting gives a local government a framework for establishing local priorities and for linking this information to operational functions. The *Local Government (Administration) Regulations 1996* require each local government to adopt a Strategic Community Plan and a Corporate Business Plan.

A successful integrated planning and reporting process will deliver the following outcomes:

- A Strategic Community Plan that clearly links the community's aspirations with the Council's vision and long term strategy
- A Corporate Business Plan that integrates resourcing plans and specific council plans with the Strategic Community Plan.

Integrated Planning provides for:

- Strategic planning systems that deliver accountable and measurable linkages between community aspirations, financial capacity and practical service delivery.
- Financial planning systems that accurately demonstrate a local government's capacity to deliver services and manage assets that can sustain communities into the future'.
- Effective asset management systems with the rigour of process and integrity of data to accurately reflect true asset management costs.

The Strategic Community Plan is the overarching plan guiding all the Shire's activities. The Plan identifies the issues that are important to our community, sets out the community's vision and objectives as well as strategies to implement the objectives.

For the Strategic Community Plan the two yearly reviews alternate between a minor review (updating as needed) and a major review (going through all the steps again). The plan is continuously looking ahead, so each review keeps a ten year horizon. This is to ensure that the best decisions are made in the short to medium term.

The diagram on the following page illustrates the Shire of Bridgetown-Greenbushes' Integrated Planning and Reporting Framework and where the Corporate Business Plan, Strategic Community Plan and various informing strategies together with the annual budget sit in the Framework. The diagram illustrates the process used to guide Council's decisions, resource allocations and planning.



Overview of Council's Strategic Community Plan

Council initially adopted its Strategic Community Plan in June 2013 with its first review being a desktop review in 2015/16. In 2016/17 Council conducted a comprehensive review of its Strategic Community Plan with a new Plan being adopted in June 2017. Detailed comment on the review of the Strategic Community Plan is contained in the CEO's Report of the Annual Report.

The Strategic Community Plan prioritises community aspirations giving consideration to:

- Social objectives
- Economic objectives
- Environmental objectives
- Factors such as changing demographics and land use.

The Shire of Bridgetown-Greenbushes Strategic Community Plan reflects the vision for the future and is the principal strategic guide for our future planning and activities. Based on the community engagement conducted during its preparation, the Plan sets out the vision for the Shire's future and captures the community's aspirations and values.

The Strategic Community Plan, adopted by Council in June 2017, has five (5) key goals:

1. Our economy will be strong, diverse and resilient;
2. Our natural environment is valued, conserved and enjoyed;
3. Our built environment is maintained, protected and enhanced;
4. A community that is friendly and welcoming; and
5. Our leadership will be visionary, collaborative and accountable.

Objectives have been developed for each of the key goals and under each of these sit a number of strategies. The following page contains an overview of the Strategic Community Plan's key goals and objectives.

The Strategic Community Plan shares the vision and aspirations of our community and will influence how the Council resources and delivers its planning and operations. The Plan is used in a number of ways, including:

- Guiding Council priority-setting and decision-making;
- A mechanism for the on-going interaction of local planning initiatives;
- Inform decision-making at other agencies and organisations, including community and State Government;
- Provide a rationale to pursue grants and other resources to demonstrate how specific projects align with the aspirations of the community, and within the strategic direction outlined in the Strategic Community Plan;
- Inform potential investors and developers of the community's key priorities, and the ways in which it seeks to grow and develop; and
- Engage local businesses, community groups and residents in various ways to contribute to the Shire's future.

Overview of the Strategic Community Plan Key Goals & Objectives

Key Goal 1 Our economy will be strong, diverse and resilient	Key Goal 2 Our natural environment is valued, conserved and enjoyed	Key Goal 3 Our built environment is maintained, protected and enhanced	Key Goal 4 A community that is friendly and welcoming	Key Goal 5 Our leadership will be visionary, collaborative and accountable
1.1 A diverse economy that provides a range of business and employment opportunities	2.1 Value, protect and enhance our natural environment	3.1 Maintained townscape heritage and character	4.1 A cohesive community with a sense of pride	5.1 Our community actively participates in civic life
1.2 A proactive approach to business development	2.2 Enhanced parklands, reserves and gardens	3.2 Outdoor spaces, places and buildings are fit for purpose	4.2 Programs and facilities that encourage community resilience	5.2 We maintain high standards of governance, accountability and transparency
	2.3 Effectively utilised natural resources	3.3 Maintain an appropriate standard of transport networks, roads and pathways	4.3 Appropriate community led local transport systems	5.3 We operate within the Integrated Planning Framework
	2.4 An informed community on land management and sustainable living		4.4 Promoting volunteerism	5.4 We participate in regional collaboration
	2.5 Effectively managed waste services		4.5 High levels of responsiveness to emergencies and emergency recovery	5.5 We are strong advocates for our community
	2.6 Development is sympathetic to the landscape		4.6 Fire prepared communities	
			4.7 A safe area	

Overview of Council's Corporate Business Plan

The Corporate Business Plan activates the Strategic Community Plan by responding to:

- Council's distillation and prioritisation of the community's short, medium and long term aspirations.
- Existing operational plans, priorities and external factors impacting on resourcing.
- The assessment and integration of services and business area plans.

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

Council reviews the Corporate Business Plan annually. Preparation of the new Corporate Business Plan commenced upon completion of the draft Strategic Community Plan 2017. As the new Strategic Community Plan was the outcome of a comprehensive review there was considerable change from the former Strategic Community Plan. This necessitated a comprehensive review of our former Corporate Business Plan with the result being the development of a whole new Corporate Business Plan, both in terms of structure and content. The new Corporate Business Plan was adopted by Council in June 2017.

More detailed comment on the 2016/17 review of the Corporate Business Plan is contained in the CEO's Report of the Annual Report.

The layout of our Corporate Business Plan reflects the same five key goal areas as identified by our 10+ Year Strategic Community Plan 2017. Each Key Goal is broken down into objectives and strategies, defined as:

Objectives:

These are the community's aspirations. A range of objectives sits under each key goal.

Strategies

These are the things that Council will do to achieve the objectives.

Actions

How each strategy is to be achieved.

The Corporate Business Plan lists actions against each of the strategies, detailing how each strategy will be delivered. Although the Corporate Business Plan is a 4 year timeframe it is a rolling document subject to annual review, hence a 5th year column (2021 onwards) has been included so that projects or services not expected to be delivered for at least 4 years are not overlooked in future reviews of the Corporate Business Plan and can also be factored into the financial projections in the Long Term Financial Plan.

Corporate Business Plan – Annual Reporting

Part 5 at the end of the Annual Report is a copy of an annual reporting spreadsheet for the year ending 30 June 2017, showing how the specific actions within the Corporate Business Plan were implemented in 2016/17.

Note this reporting is based on the Corporate Business Plan adopted by Council in 2016 and not the current Corporate Business Plan adopted in June 2017.

Major initiatives or actions that were either fully or substantially completed in 2016/17 include:

- Adoption of a new Strategic Community Plan and Corporate Business Plan
- Implementation of local trails plan
- Planning for the regional bridle trail
- Continuation of work on developing our asset management plans
- Continuation of fair value requirements
- Annual Road, Footpath and Drainage construction programs
- Plant replacement in accordance with Plant Replacement Plan
- Completion of the redeveloped change rooms at Bridgetown Sportsground
- Further investigation into the use of and redevelopment of the Bridgetown Railway Station
- Review of the Youth Friendly Community Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan
- Planning for a proposed light industrial area next to the Bridgetown Sportsground
- Lobbying for additional mobile phone coverage and NBN rollout
- Review of the Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Preparation of a Shire fire management plan
- Production of a new tourist “tear-off” map
- Lobbying for additional mobile phone coverage
- Reticulation installed at Memorial Park
- A 4-Year Building Maintenance and Capital Improvements Plan was prepared and endorsed
- A working group was established to plan celebrations for Bridgetown’s 150 year anniversary in 2018.
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Construction of a new niche wall at Bridgetown Cemetery
- Review and enforcement of annual firebreak order
- Extension of kerbside rubbish and recycling collection services
- Purchase of a BOMAG waste compactor to achieve higher rates of compaction at waste disposal site
- Renewal of funding support for the community landcare service
- Cataloguing, software and other regional library initiatives under the South West Library Consortia
- Publication of the “Insight” newsletter 6 times per annum

- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Improvements to shire website
- Completed a review of systems for risk management, internal controls and legislative compliance

Major initiatives or actions in the Corporate Business Plan proposed to be undertaken in 2017/18 include:

- Completion of planning for gym expansion project
- Installation of an additional water feature at Bridgetown pool
- Implementation of local trails plan
- Completion of planning for the regional bridle trail and commence of construction
- Erection of shade sails at Thomson Park
- Reconstruction of boardwalk at Blackwood River
- Preparation of a development plan for the River Park Precinct
- Preparation of a parkland improvement strategy
- Review of 'Parks & Gardens' service levels
- Complete planning for development of a stage in Memorial Park
- Continuation of work on developing our asset management plans
- Continuation of fair value requirements
- Annual Road, Footpath and Drainage construction programs
- Plant replacement in accordance with Plant Replacement Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan
- Implementation of the Youth Friendly Community Plan
- Develop new ACROD bays in Bridgetown commercial area
- Install new microphone and audio system in council chambers
- Develop a new archives storage facility
- Compilation of a local suppliers' inventory of services and products, for use by all local businesses (including Shire) when considering purchases
- Planning for a proposed light industrial area next to the Bridgetown Sportsground
- Installation of a new liquid waste septage pit at waste disposal site
- Improvements to green waste disposal area in Greenbushes
- Continued preparation of a Local Planning Strategy
- Celebrate the 150 year anniversary of Bridgetown with a series of community events
- Review of the Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Preparation and implementation of a Shire fire management plan
- Review of the 4-Year Building Maintenance and Capital Improvements Plan
- A working group was established to plan celebrations for Bridgetown's 150 year anniversary in 2018.
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Review and enforcement of annual firebreak order
- Publication of the "Insight" newsletter 6 times per annum

- Hosting of community events such as Australia Day Breakfast, volunteers function and community Christmas party
- Install “upcoming events” signage on approaches to Bridgetown
- Upgrade northern and southern information bays in Bridgetown
- Provide emergency power systems for shire buildings
- Review directional signage to car parking
- Develop a dump point in Bridgetown and other ‘RV friendly’ infrastructure
- Investigate acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse
- Work with the Warren Blackwood Alliance of Councils to complete investigations into the possible establishment of a Local Tourism Organisation (LTO)
- Continuation of the summer evening outdoor film festival

PART 3 – REGULATORY REQUIREMENTS

Compliance Audit Return

One of the measures of Council's performance is the Compliance Audit Report which is required to be completed annually and submitted to the Department of Local Government & Communities. The report provides questions relating to a Council's compliance with the requirements of the Local Government Act 1995 across a range of areas. For the 2016 year, the Compliance Audit Report covered the following areas:

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

After completing the responses to the questions contained in the 2016 Compliance Audit return it should be noted that compliance was achieved in all areas.

The annual Compliance Audit Return was considered by Council's Audit Committee before being presented to Council at its March 2017 meeting where it was formally adopted.

Complaints to the State Ombudsman

During 2016/17 one complaint regarding actions or operations of the Shire was made to the State Ombudsman. No determination or action/directions from that complaint were made to the Shire of Bridgetown-Greenbushes.

Public Interest Disclosures

A local government is required to appoint one of its officers to act as the Council's Public Interest Disclosures Officer under the *Public Interest Disclosures Act 2003*. The CEO has appointed the Executive Manager Community Services to fulfil this role. The legislation requires the reporting of serious wrongdoing with the State public sector and local government as well as providing the mechanism for responding to reports.

No disclosures were received in relation to the Shire of Bridgetown-Greenbushes during 2016/17.

Freedom of Information Matters

Council is required under Part 5 of the Freedom of Information (FOI) Act to prepare and publish an up-to-date Information Statement at intervals of not more than 12 months. In 2016/17 this review was presented to Council in February 2017.

During 2015/16 year, the Shire received and processed two (2) FOI requests.

National Competition Policy

Local Government is required to report annually on the implementation, application and effects of the National Competition Policy (NCP) with regard to three areas, being competitive neutrality, legislation review, and structural reform. As the Shire of Bridgetown-Greenbushes did not acquire any new entities or privatise any activities during 2016/17, there was no requirement for competitive neutrality testing.

Report on Disability Access & Inclusion Plan

The Shire continues to work to identify new ways to improve access and inclusion and to fine tune existing methods of ensuring all councillors, Shire officers and Shire engaged contractors understand the importance of universal access and inclusion and work toward the strategies outlined in Councils Disability Access & Inclusion Plan (DAIP).

Existing/ continuing methods include;

- DAIP is included in the induction pack for all new staff members.
- DAIP is available electronically to staff.
- In planning for improvements to Shire buildings a key consideration is seeking to upgrade access arrangements so as to comply with the Disability Service Act.

New methods of enhancing access and inclusion awareness;

Training- the focus has been on actively improving staff training in all areas of service delivery related to universal access and inclusion. Measures to achieve this consisted of;

- Purchase of a training platform.
- Development of a disability awareness training package for the training platform.
- Training package is readily available in an electronic format to all staff and contractors.
- Disability awareness training is mandatory for all staff and contractors.
- Facility staff have undertaken specific disability awareness training to improve inclusion in all programs offered through shire facilities.
- Facility Staff have undertaken program development and skills enhancement training to cater for people with disability

Engagement-increasing representation and consultation with people with disability and service providers

- Increased the number of people with disabilities on the Access and Inclusion Advisory Committee
- Formally consulted regularly with people with disability through program feedback forms
- Ongoing consultation with service providers
- Actioned access and inclusion issues highlighted through consultation

Pathways/roadways and parking have also been prioritized and communication between the Access and Inclusion Committee and the Works and Services Department has ensured that pathways/roadways and parking issues have been identified and are being rectified. This includes working toward the installation of several ACROD bays in the town centre to improve parking safety and availability for people with disabilities.

The DAIP continues to be implemented through the Access and Inclusion Committee with the members (including people with disability, stakeholders and service providers) seeking information and feedback from people in the community with disabilities about their barriers to access and inclusion. The number of people with disabilities on the Committee has increased. This has directly resulted in the purchase of several ramps to facilitate easier access to facilities/buildings and the purchase of a piece of universal access cardio based gym equipment for the 24 hour gym facility.

Although we have investigated ways of improving access to heritage buildings while maintaining their integrity it is very difficult to engineer solutions and given the buildings are privately owned it is difficult to force expensive change on building owners. An audit of the accessibility of businesses along the main street will be undertaken in 2017/18.

Relevant Shire staff apply the Building Code of Australia, Australian Standards on Access and the Advisory Notes on Access to Premises prepared by the Human Rights and Equal Rights Commission when new work to Shire owned buildings and facilities is considered.

Council have considered the frequency of cleaning of footpaths in both Bridgetown and Greenbushes using street sweeper and the frequency of verge side pick-ups green waste and white goods in Greenbushes, Bridgetown and rural areas. The frequency of street sweeping was increased however the verge side pick-ups were not extended due to cost. The clearing of pathways has been expanded recently to include a popular walk trail along the Blackwood River to allow safe movement along the trail for people with mobility difficulties.

Council in partnership with Men in Sheds have increased the number of seats provided in the main street and in the Somme Creek Precinct (outside Library) seating is located to allow space for wheelchairs, has back and arm rests and is high enough for people to get up and down. A recent seating audit undertaken by the Access and Inclusion Committee highlighted the need for another bench along the main street of the CBD. A bench that does not get used has been identified and will be moved to the required location.

Outcome 1

People with disability have the same opportunities as other people to access the services of and any events organised by the Shire of Bridgetown-Greenbushes.

An events policy is being developed and will include the accessible events checklist and an accessible events protocol.

Facility staff training has been prioritized and programs have been developed to support inclusion and build ownership of facilities for people with disability.

Outcome 2

People with disability have the same opportunities as other people to access and buildings and other facilities of the shire of Bridgetown-Greenbushes

A Shire owned facility audit has been undertaken by members of the Access and inclusion Committee to assess the accessibility of facilities and issues have been rectified or have been noted to be rectified.

The Access and Inclusion Committee members worked with the WA Police to rectify the accessibility issues identified at the entrance of the Bridgetown Police Station.

Outcome 3

People with disability receive information from the Shire of Bridgetown Greenbushes in a format that will enable them to access information as readily as other people are able to access it.

The DAIP and information available in alternative formats has been promoted through the Shires publication's, the website and the face book page.

Shire documents are always produced using non San Serif fonts.

The Shire has continued to work with the Bridgetown and Greenbushes Community Resource Centres and the Visitor Centre to keep people informed about local activities –this includes the "What's On" and the "Shire Bytes" publications, email groups and Face Book posts.

There has been regular provision of information to local newsletters and community groups regarding available services e.g. community bus and other support services

Community group are offered access to a portable hearing assistance system to use at meeting and forums through the Shire.

The Access and Inclusion Committee collated a service provider list for seniors and people with disability which was distributed to various providers/facilities including the Doctors Surgery, Dentist, Shire Admin Building, Pharmacy, Bridgetown Leisure Centre, Geegelup Village Administration, Library, CRC's.

Outcome 4

People with disability receive the same level and quality of service from staff of the shire of Bridgetown-Greenbushes as other people receive from staff of the shire.

Shire Officers have included disability awareness information into induction package and staff have been provided with training on disability related issues specific to their role.

The Access and Inclusion Plan is given to to new staff/new Councillors and regular updates are provided in Cr Info Bulletins & the Insight newsletter to ensure that disability access and inclusion information is circulated to all staff, Councillors and the broader community.

The Shire activities are fully compliant with relevant legislation.

Outcome 5

People with disabilities have the same opportunities as other people to make complaints to the Shire of Bridgetown-Greenbushes.

The Shire has worked to improve staff knowledge so they can facilitate the receipt of complaints from people with a disability by incorporating good practice into induction and disability awareness training.

The Shire continue to develop the skills and awareness of shire officers in customer service roles to facilitate the receipt of complaints from people with disability, including providing assistance where appropriate by improving staff knowledge so they can facilitate the receipt of complaints from people with a disability., through focused training via the training platform.

Outcome 6

People with disability have the same opportunities as other people to participate in any public consultation by the shire of Bridgetown-Greenbushes.

The Access and Inclusion Committee meets regularly and provides strategic advice and recommendations to Council, with support from officers. The members of the committee monitor the progress of the plan and are involved in all reviews of the plan.

People with disability are offered a range of different consultation mediums e.g. focus group, interviews, and surveys.

Shire Officers and Committee Members promote the existence, role and activities of the Shire's Access and Inclusion Committee to the community through regular morning teas, media releases, social media and on the Shire website and daily informal interaction. The Access and Inclusion Committee also actively pursues the views of people with disability on a wide range of issues and provide regular feed back to the community regarding the outcomes of informal and formal consultation.

The Committee has approached local business owners regarding the improvement of access into private premises.

Outcome 7

People with disability have the same opportunities as other people to obtain and maintain employment with the Shire of Bridgetown-Greenbushes.

Human Resources has completed a review of its Equal Opportunity Employment plan to ensure processes meet the requirements for people with disability.

Job vacancies are promoted via the supported employment network, Forrest Personnel. All placement requests by people with disability or their training provider are given the same consideration as requests by people without disability.

The Access & Inclusion Committee regularly monitors the progress of the plan and is involved in all reviews of the plan.

Outcome 8

Provide information, opportunities and encouragement to raise awareness of the community regarding disability access and inclusion.

The implementation of the Me2! Program has been focused on trialling term programs held in Shire owned facilities that are not focused on people with disabilities but are inclusive of people with disabilities. The intent of these programs is to encourage both people with and without disability to enjoy activities together and thereby reduce barriers and support awareness.

Aspects of the Me 2! Program are being filmed and will be screened during the year at a community event to raise awareness of the abilities of all community members.

Implementation

The Access and Inclusion Committee and Shire Officers have been very successful in the implementation of the DAIP. It is not possible to implement everything due to time and resource constraints, however, many changes/improvements have been made within the organisation and community wide.

The DAIP is due for a complete review which will include community consultation within the first 6 months of 2018.

Report on Complaints made against Councillors

In accordance with Section 5.53 of the Local Government Act and the associated Local Government (Rules of Conduct) Regulations 2007, a summary of complaints made during the year is to be included in the Annual Report.

No complaints (breaches) were made during 2016/17.

Prescribed Information on Payments to Employees

Section 5.53(g) of the Local Government Act requires disclosure of information as prescribed in relation to payments made to employees. Specifically Regulation 19B of the Local Government (Administration) Regulations 1996 requires the following information to be included in the Annual Report:

- (a) the number of employees of the local government entitled to an annual salary of \$100 000 or more;
- (b) the number of those employees with an annual salary entitlement that falls within each band of \$10 000 over \$100 000.

In 2016/17 five employees of the Shire of Bridgetown-Greenbushes were entitled to an annual salary of \$100 000 or more. The applicable bands were:

- \$100,000-\$110,000 – 3
- \$110,000-\$120,000 – 1
- \$180,000-\$190,000 - 1

Local Laws

Under Section 3.16 of the *Local Government Act 1995*, Council is required to review its local laws every eight years to determine if they should be amended, repealed or left unchanged.

In 2015/16 Council undertook the statutory review of all of its local laws except the Extractive Industries Local Law (as this local law was already under review). At the end of the advertising period Council had resolved to make amendments to three of its Local Laws, being:

- Cemeteries Local Law
- Keeping and Welfare of Cats Local Law
- Parking and Parking Facilities Local Law

In 2016/17 the above local law amendments progressed as described below:

Cemeteries Amendment Local Law

The purpose and effect of the amendment local law was to rename the title of Clause 8.6 to a more appropriate title and to correct a grammatical error in clause 3.3.

Due to an error in its initial advertising statutory public advertising of this proposed local law occurred in February 2017 with a closing date for submissions of 23 March 2017. At the close of this submission period one (1) submission had been received. The submitter did not raise any concerns with the proposed changes to the Cemeteries Local Law but did raise concerns relating to the advertising process. In view of this concern (the closing date on the cover page of the local law differed from the advertised closing date), and following consultation with an officer from the Department of Local Government & Communities, the CEO made the determination to conduct an additional (supplementary) notice period of 6 weeks with a new closing date of 13 June 2017.

Final adoption of the amendment local law was to occur in July 2017.

Keeping and Welfare of Cats Amendment Local Law

The purpose and effect of the proposed Amendment Local Law was to remove clauses that are no longer relevant to the Principal Local Law and to amend a typographical error.

Due to an error in its initial advertising statutory public advertising of this proposed local law was recommended in February 2017 with a closing date for submissions of 23 March 2017. At the close of this submission period one (1) submission had been received.

The submitter raised 25 separate points or queries concerning the contents of the Amendment Local Law and as these were discussed with the newly appointed Senior Ranger it was apparent that several of the clauses contained in the current local law (which were to remain) were in conflict with the Cat Act 2011.

This has been the case with other local government's Cat Local Laws as well as the majority of the Cat Local Laws across the State that were written prior to the Cat Act coming into force.

The Cat Act has wide powers and covers most of the clauses contained in the Keeping and Welfare of Cats Local Law however the main purpose of a Cat Local Law, since the introduction of the Cat Act, should be relating to "confinement" and "limitations".

In view of the above as at 30 June 2017 there was an intention to recommend to Council in July 2017 for it to not proceed with the making of the Amendment Local Law but instead direct the CEO to develop a new Keeping and Welfare of Cats Local Law to address issues that are not covered in the Cat Act 2011, such as limitations and confinement. Further reporting on this will occur in the 2017/18 annual report.

Parking and Parking Facilities Amendment Local Law

The purpose and effect of the proposed Amendment Local Law was to provide further definition to clause 1.3(1) under "sign" interpretation.

Due to an error in its initial advertising statutory public advertising of this proposed local law occurred in February 2017 with a closing date for submissions of 23 March 2017. At the close of this submission period one (1) submission had been received. The submitter did not raise any concerns with the proposed changes to the Cemeteries Local Law but did raise concerns relating to the advertising process. In

view of this concern (the closing date on the cover page of the local law differed from the advertised closing date), and following consultation with an officer from the Department of Local Government & Communities, the CEO made the determination to conduct an additional (supplementary) notice period of 6 weeks with a new closing date of 13 June 2017.

Final adoption of the amendment local law was to occur in July 2017.

Local Laws which remain unchanged are:

- Activities in Thoroughfares and Trading in Thoroughfares and Public Places 2000 (amended 2007 and 2012)
- Bush Fire Brigades 2000 (amended 2009)
- Dogs 2000 (amended 2001, 2008, 2011 and 2014)
- Fencing 2004 (amended 2007 and reviewed without amendment in 2008)
- Health 2001, (amended 2003)
- Local Government Property 2000 (reviewed 2008 without amendment in 2008; amended by the Minister in 2015)
- Pest Plants 2009

Record Keeping Plan (State Records Act 2000)

The Shire of Bridgetown-Greenbushes Record Keeping Plan approved by the State Records Commission in 2014 was prepared with its objectives to ensure:

- Compliance with Section 19 of the *State Records Act 2000*
- Best practice record keeping is conducted in accordance with State Records Commission Standards and Records Management Standard AS15489
- Processes are in place to facilitate the complete and accurate record of business transactions and decisions
- Recorded information can be retrieved quickly, accurately and cheaply when required
- Protection and preservation of government records

The efficiency and effectiveness of the Shire's Record Keeping Plan, together with the staff training program, is reviewed regularly. A major review of the Record Keeping Plan was completed in August 2015 and successive major reviews will be undertaken every five years. In between the major reviews or the Record Keeping Plan Council reviews all policies associated with the Plan on an annual basis.

The Shire conducts an ongoing Record Keeping Training Program which includes both existing and new employees. This program covers, amongst other things, the roles and responsibilities of employees with regards to compliance with the Shire's Record Keeping Plan.

The Shire has an electronic record keeping system (Synsoft) which is used to record all incoming mail/documents.

Electronic record keeping programs are also used for recording of financial data, building approvals, planning approvals, property ownership & rating details, purchasing, cemetery registers and dog & cat ownership.

Workload Indicators – 2016/17

Total Incoming Items Registered in Synergy	4167
These items are registered as follows:	
General Correspondence	1724
Emails	1258
Building Application	171
Customer Service Requests	862
Human Resource	15
Planning Applications	129
File Notes	7
Submissions	1
Tenders	nil

Total Outgoing Items Registered in Synergy	2010
These items are registered as follows:	
General Correspondence	795
Emails	460
Building	265
Health	1
Human Resource	3
Planning	486

The Shire's Records Officer attended meetings of the South West Information Group (SWIM). This group of Local Government Records Officers meet quarterly to discuss issues, advances and matters of interest.

PART 4 – FINANCIALS

APPENDIX 1

ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDIT REPORT

SHIRE OF BRIDGETOWN-GREENBUSHES

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2017

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Principal place of business:
1 Steere Street
BRIDGETOWN WA 6255

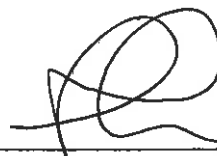
**SHIRE OF BRIDGETOWN-GREENBUSHES
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

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

STATEMENT BY CHIEF EXECUTIVE OFFICER

The attached financial report of the Shire of Bridgetown-Greenbushes 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 of Bridgetown-Greenbushes 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 27th day of November 2017



Tim Clynch
Chief Executive Officer

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 \$	2017 Budget \$	2016 \$
Revenue				
Rates	22	4,151,674	4,130,711	3,955,837
Operating grants, subsidies and contributions	29	3,445,056	2,597,817	1,481,010
Fees and charges	28	1,562,312	1,650,736	1,476,114
Interest earnings	2(a)	180,782	168,675	203,188
Other revenue	2(a)	196,380	136,164	198,771
		<u>9,536,204</u>	<u>8,684,103</u>	<u>7,314,920</u>
Expenses				
Employee costs		(4,236,629)	(4,334,333)	(3,980,675)
Materials and contracts		(1,866,881)	(2,472,165)	(1,822,868)
Utility charges		(252,376)	(216,467)	(205,038)
Depreciation on non-current assets	2(a)	(3,799,700)	(3,746,456)	(3,623,819)
Interest expenses	2(a)	(94,735)	(94,868)	(92,537)
Insurance expenses		(240,481)	(236,682)	(221,383)
Other expenditure		(311,026)	(306,252)	(244,962)
		<u>(10,801,828)</u>	<u>(11,407,223)</u>	<u>(10,191,282)</u>
		(1,265,624)	(2,723,120)	(2,876,362)
Non-operating grants, subsidies and contributions	29	3,134,756	3,096,482	3,029,242
Profit on asset disposals	20	1,818	0	5,027
(Loss) on asset disposals	20	(9,037)	(16,071)	(57,037)
Net result		1,861,913	357,291	100,870
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	2,671,511	0	(133,807)
Total other comprehensive income		2,671,511	0	(133,807)
Total comprehensive income		<u>4,533,424</u>	<u>357,291</u>	<u>(32,937)</u>

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 \$	2017 Budget \$	2016 \$
Revenue	2(a)			
Governance		1,058	329	10,309
General purpose funding		7,235,086	6,221,490	5,121,806
Law, order, public safety		316,829	251,008	379,931
Health		19,850	19,500	21,042
Education and welfare		728	8,509	43,052
Housing		8,451	12,150	8,580
Community amenities		990,511	979,509	949,277
Recreation and culture		368,237	700,377	254,339
Transport		182,596	169,950	186,315
Economic services		178,147	143,850	146,105
Other property and services		234,711	177,431	194,164
		<u>9,536,204</u>	<u>8,684,103</u>	<u>7,314,920</u>
Expenses	2(a)			
Governance		(927,789)	(941,705)	(971,880)
General purpose funding		(118,947)	(119,128)	(113,138)
Law, order, public safety		(711,131)	(721,106)	(779,193)
Health		(63,873)	(90,083)	(90,620)
Education and welfare		(206,496)	(206,155)	(207,765)
Housing		(31,491)	(33,643)	(31,115)
Community amenities		(1,580,550)	(1,557,174)	(1,379,871)
Recreation and culture		(2,711,005)	(3,033,605)	(2,325,854)
Transport		(3,569,409)	(3,834,324)	(3,552,530)
Economic services		(614,531)	(594,566)	(515,932)
Other property and services		(171,871)	(180,866)	(130,847)
		<u>(10,707,093)</u>	<u>(11,312,355)</u>	<u>(10,098,745)</u>
Finance costs	2(a)			
General purpose funding		0	(100)	0
Community amenities		(17,287)	(17,303)	(8,563)
Recreation and culture		(76,621)	(76,638)	(82,359)
Economic services		(827)	(827)	(1,615)
		<u>(94,735)</u>	<u>(94,868)</u>	<u>(92,537)</u>
		<u>(1,265,624)</u>	<u>(2,723,120)</u>	<u>(2,876,362)</u>
Non-operating grants, subsidies and contributions	29	3,134,756	3,096,482	3,029,242
Profit on disposal of assets	20	1,818	0	5,027
(Loss) on disposal of assets	20	(9,037)	(16,071)	(57,037)
Net result		<u>1,861,913</u>	<u>357,291</u>	<u>100,870</u>
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes on revaluation of non-current assets	12	2,671,511	0	(133,807)
Total other comprehensive income		<u>2,671,511</u>	<u>0</u>	<u>(133,807)</u>
Total comprehensive income		<u><u>4,533,424</u></u>	<u><u>357,291</u></u>	<u><u>(32,937)</u></u>

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2017

	NOTE	2017 \$	2016 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,522,458	4,262,064
Trade and other receivables	4	339,903	308,961
Inventories	5	18,957	14,342
TOTAL CURRENT ASSETS		<u>6,881,318</u>	<u>4,585,367</u>
NON-CURRENT ASSETS			
Other receivables	4	142,972	139,582
Property, plant and equipment	6	35,681,782	33,091,176
Infrastructure	7	175,599,133	175,661,241
TOTAL NON-CURRENT ASSETS		<u>211,423,887</u>	<u>208,891,999</u>
TOTAL ASSETS		<u>218,305,205</u>	<u>213,477,366</u>
CURRENT LIABILITIES			
Trade and other payables	8	1,041,064	456,379
Current portion of long term borrowings	9	248,493	282,952
Provisions	10	888,397	881,140
TOTAL CURRENT LIABILITIES		<u>2,177,954</u>	<u>1,620,471</u>
NON-CURRENT LIABILITIES			
Long term borrowings	9	2,020,181	2,268,674
Provisions	10	86,115	100,690
TOTAL NON-CURRENT LIABILITIES		<u>2,106,296</u>	<u>2,369,364</u>
TOTAL LIABILITIES		<u>4,284,250</u>	<u>3,989,835</u>
NET ASSETS		<u>214,020,955</u>	<u>209,487,531</u>
EQUITY			
Retained surplus		115,946,350	114,657,202
Reserves - cash backed	11	3,352,177	2,779,412
Revaluation surplus	12	94,722,428	92,050,917
TOTAL EQUITY		<u>214,020,955</u>	<u>209,487,531</u>

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

**SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2015		112,424,903	4,910,841	92,184,724	209,520,468
Comprehensive income					
Net result		100,870	0	0	100,870
Changes on revaluation of assets	12	0	0	(133,807)	(133,807)
Total comprehensive income		<u>100,870</u>	<u>0</u>	<u>(133,807)</u>	<u>(32,937)</u>
Transfers from/(to) reserves		2,131,429	(2,131,429)	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2016		114,657,202	2,779,412	92,050,917	209,487,531
Comprehensive income					
Net result		1,861,913	0	0	1,861,913
Changes on revaluation of assets	12	0	0	2,671,511	2,671,511
Total comprehensive income		<u>1,861,913</u>	<u>0</u>	<u>2,671,511</u>	<u>4,533,424</u>
Transfers from/(to) reserves		(572,765)	572,765	0	0
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Balance as at 30 June 2017		<u>115,946,350</u>	<u>3,352,177</u>	<u>94,722,428</u>	<u>214,020,955</u>

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2017

	NOTE	2017 Actual \$	2017 Budget \$	2016 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,145,446	4,128,711	3,971,598
Operating grants, subsidies and contributions		3,423,340	2,603,417	1,442,321
Fees and charges		1,558,736	1,654,736	1,492,658
Interest earnings		178,326	166,700	205,058
Goods and services tax		397,678	323,400	799,004
Other revenue		224,793	138,139	149,092
		<u>9,928,319</u>	<u>9,015,103</u>	<u>8,059,731</u>
Payments				
Employee costs		(4,231,181)	(4,294,333)	(3,918,611)
Materials and contracts		(1,297,115)	(2,577,769)	(2,138,543)
Utility charges		(231,910)	(215,967)	(224,951)
Interest expenses		(94,769)	(94,868)	(92,533)
Insurance expenses		(240,481)	(236,682)	(221,383)
Goods and services tax		(440,939)	(313,600)	(790,741)
Other expenditure		(329,725)	(306,252)	(227,210)
		<u>(6,866,120)</u>	<u>(8,039,471)</u>	<u>(7,613,972)</u>
Net cash provided by (used in) operating activities	13(b)	<u>3,062,199</u>	<u>975,632</u>	<u>445,759</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,081,639)	(1,782,616)	(2,417,287)
Payments for construction of infrastructure		(2,649,085)	(3,115,582)	(4,806,921)
Non-operating grants, subsidies and contributions		3,134,756	3,096,482	3,029,242
Proceeds from sale of fixed assets		66,818	113,500	218,696
Net cash provided by (used in) investment activities		<u>(529,150)</u>	<u>(1,688,216)</u>	<u>(3,976,270)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures		(263,180)	(263,182)	(172,519)
Repayment of finance leases		(19,772)	(19,772)	(6,566)
Proceeds from self supporting loans		10,297	10,297	9,924
Proceeds from new debentures		0	0	500,000
Net cash provided by (used in) financing activities		<u>(272,655)</u>	<u>(272,657)</u>	<u>330,839</u>
Net increase (decrease) in cash held		2,260,394	(985,241)	(3,199,672)
Cash at beginning of year		4,262,064	4,261,989	7,461,736
Cash and cash equivalents at the end of the year	13(a)	<u>6,522,458</u>	<u>3,276,748</u>	<u>4,262,064</u>

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

SHIRE OF BRIDGETOWN-GREENBUSHES
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2017

NOTE	2017 Actual \$	2017 Budget \$	2016 Actual \$
Net current assets at start of financial year - surplus/(deficit)	625,995	610,113	1,353,497
	<u>625,995</u>	<u>610,113</u>	<u>1,353,497</u>
Revenue from operating activities (excluding rates)			
Governance	1,058	329	10,309
General purpose funding	3,083,312	2,090,679	1,165,874
Law, order, public safety	316,829	251,008	379,931
Health	19,850	19,500	21,042
Education and welfare	728	8,509	43,052
Housing	8,451	12,150	8,580
Community amenities	992,329	979,509	949,277
Recreation and culture	368,237	700,377	254,339
Transport	182,596	169,950	191,342
Economic services	178,147	143,850	146,105
Other property and services	234,711	177,431	194,164
	<u>5,386,248</u>	<u>4,553,292</u>	<u>3,364,015</u>
Expenditure from operating activities			
Governance	(927,789)	(945,850)	(973,436)
General purpose funding	(118,947)	(119,228)	(113,138)
Law, order, public safety	(711,131)	(721,106)	(787,085)
Health	(63,873)	(90,083)	(90,620)
Education and welfare	(206,496)	(206,155)	(207,765)
Housing	(31,491)	(33,643)	(31,115)
Community amenities	(1,600,058)	(1,575,277)	(1,395,515)
Recreation and culture	(2,788,059)	(3,110,243)	(2,411,848)
Transport	(3,575,792)	(3,842,133)	(3,589,403)
Economic services	(615,358)	(598,710)	(517,547)
Other property and services	(171,871)	(180,866)	(130,847)
	<u>(10,810,865)</u>	<u>(11,423,294)</u>	<u>(10,248,319)</u>
Operating activities excluded from budget			
(Profit) on disposal of assets	20	(1,818)	0
Loss on disposal of assets	20	9,037	16,071
Movement in deferred pensioner rates (non-current)		(14,075)	0
Movement in employee benefit provisions (non-current)		(10,446)	0
Depreciation and amortisation on assets	2(a)	3,799,700	3,746,456
Amount attributable to operating activities		<u>(1,016,224)</u>	<u>(2,497,362)</u>
		<u>(1,815,935)</u>	
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions		3,134,756	3,096,482
Proceeds from disposal of assets	20	66,818	113,500
Purchase of property, plant and equipment	6(b)	(1,081,639)	(1,782,616)
Purchase and construction of infrastructure	7(b)	(2,649,085)	(3,115,582)
Amount attributable to investing activities		<u>(529,150)</u>	<u>(1,688,216)</u>
		<u>(3,976,270)</u>	
FINANCING ACTIVITIES			
Repayment of debentures	21(a)	(263,180)	(263,182)
Repayment of finance leases	21(b)	(19,772)	(19,772)
Proceeds from new debentures		0	0
Self supporting loan principal income		10,297	10,297
Transfers to reserves (restricted assets)	11	(1,142,877)	(459,694)
Transfers from reserves (restricted assets)	11	570,112	787,118
Amount attributable to financing activities		<u>(845,420)</u>	<u>54,767</u>
		<u>(4,130,811)</u>	<u>(3,329,937)</u>
Surplus(deficiency) before general rates		<u>(2,390,794)</u>	<u>(4,130,811)</u>
Total amount raised from general rates	22	<u>4,151,774</u>	<u>4,130,811</u>
Net current assets at June 30 c/fwd - surplus/(deficit)	23	<u><u>1,760,980</u></u>	<u><u>0</u></u>
		<u><u>625,995</u></u>	<u><u>1,353,497</u></u>

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 19 to these financial statements.

(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.

(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.

SHIRE OF BRIDGETOWN-GREENBUSHES
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 (Continued)

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.

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.

SHIRE OF BRIDGETOWN-GREENBUSHES
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 (continued)

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 BRIDGETOWN-GREENBUSHES
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

Buildings - Long Life	81 to 120 years
Buildings - Medium Life	61 to 80 years
Buildings - Short Life	30 to 50 years

Furniture and equipment

4 to 15 years

Plant and equipment

3 to 25 years

Roads

Sealed roads and streets

formation	not depreciated
pavement	60 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years

Gravel roads

formation	not depreciated
pavement	60 years

Formed roads (unsealed)

formation	not depreciated
pavement	60 years
Kerb barriers	50 years
Road signage	15 years

Footpaths

- cement concrete	50 years
- asphalt and bituminous seals	40 years

Drainage

80 years

Parks and ovals

10 to 50 years

Bridges

Road Bridges	80 years
Pedestrian Bridges	50 years

Other Infrastructure

Car Parks	
formation	not depreciated
pavement	60 years
seal	25 years
Street furniture	15 years
Bus Shelters	15 years
Reservoirs and dams	50 years
Swimming pool and associated infrastructure	50 years
All Other Infrastructure	30 years

SHIRE OF BRIDGETOWN-GREENBUSHES
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 (Continued)

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.

(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.

SHIRE OF BRIDGETOWN-GREENBUSHES
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)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

Valuation techniques that reflect the current replacement cost of 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.

SHIRE OF BRIDGETOWN-GREENBUSHES
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)

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.

(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.

SHIRE OF BRIDGETOWN-GREENBUSHES
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)

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.

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.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Impairment of Assets (Continued)

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.

(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.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Provisions (Continued)

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.

(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(n) for a description of the equity method of accounting.

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 2c. 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.

(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 BRIDGETOWN-GREENBUSHES
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:

	Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(i)	AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139. Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii)	AASB 15 Revenue from Contracts with Customers	December 2014	1 January 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	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.

Notes:

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

**SHIRE OF BRIDGETOWN-GREENBUSHES
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)

Title	Issued / Compiled	Applicable ⁽¹⁾	Impact
(iii) AASB 16 Leases	February 2016	1 January 2019	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.
(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"> - Assets received below fair value; - Transfers received to acquire or construct non-financial assets; - Grants received; - Prepaid rates; - Leases entered into at below market rates; and - Volunteer services. <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:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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:

- (i) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities
[AASB 10, 124 & 1049]

The objective of this Standard was to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities.

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.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

2. REVENUE AND EXPENSES	2017	2016	
	\$	\$	
(a) Net Result			
The Net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
- Audit of the Annual Financial Report	14,850	14,700	
Depreciation			
Buildings - non-specialised	26,766	25,332	
Buildings - specialised	648,332	614,741	
Furniture and equipment	37,698	35,155	
Plant and equipment	375,711	368,588	
Infrastructure - roads	2,127,211	2,112,596	
Infrastructure - footpaths	75,646	74,289	
Infrastructure - drainage	90,511	88,447	
Infrastructure - parks and ovals	173,971	161,431	
Infrastructure - bridges	109,288	109,288	
Infrastructure - other	134,566	33,952	
	<u>3,799,700</u>	<u>3,623,819</u>	
Interest expenses (finance costs)			
Debentures (refer Note 21 (a))	93,908	90,922	
Finance lease (refer Note 21 (b))	827	1,615	
	<u>94,735</u>	<u>92,537</u>	
Rental charges			
- Operating leases	63,627	61,653	
	<u>63,627</u>	<u>61,653</u>	
(ii) Crediting as revenue:			
Other revenue			
Reimbursements and recoveries	155,862	139,519	
Other	40,518	59,252	
	<u>196,380</u>	<u>198,771</u>	
	2017	2017	2016
	Actual	Budget	Actual
	\$	\$	\$
Interest earnings			
- Loans receivable - clubs/institutions	1,976	1,975	2,349
- Reserve funds	59,752	52,500	72,557
- Other funds	77,102	73,500	86,402
Other interest revenue (refer note 27)	41,952	40,700	41,880
	<u>180,782</u>	<u>168,675</u>	<u>203,188</u>

SHIRE OF BRIDGETOWN-GREENBUSHES
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

'A beautiful place to live'

Working together with the community to achieve our shared objectives

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:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer community.

Activities:

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

HEALTH

Objective:

To provide an operational framework for good community health.

Activities:

Food quality, pest control, and support the operation of child health clinics.

EDUCATION AND WELFARE

Objective:

To support disadvantaged persons, the elderly, children and youth.

Activities:

Support with the provision of day care and pre-school facilities; assistance to playgroups, retirement villages, services for senior citizens and youth, and other voluntary services.

HOUSING

Objective:

Help ensure adequate housing.

Activities:

Maintenance of staff and rental housing.

**SHIRE OF BRIDGETOWN-GREENBUSHES
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:

Provide services required by the community.

Activities:

Rubbish collection services, operation of refuse sites, environmental protection, administration of the town planning scheme, development of land, maintenance of cemeteries, maintenance and operation of public conveniences and storm water drainage maintenance.

RECREATION AND CULTURE

Objective:

To establish and manage efficiently infrastructure and resources which will help the social well being of the community.

Activities:

Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.

TRANSPORT

Objective:

To provide effective and efficient transport services to the community.

Activities:

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.

ECONOMIC SERVICES

Objective:

To help promote the Shire and improve its economic wellbeing.

Activities:

The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes.

OTHER PROPERTY AND SERVICES

Activities:

Private works, plant repairs and operation costs, business units activities and directorate costs.

SHIRE OF BRIDGETOWN-GREENBUSHES
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

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/15 \$	Received ⁽²⁾ 2015/16 \$	Expended ⁽³⁾ 2015/16 \$	Closing Balance ⁽¹⁾ 30/06/16 \$	Received ⁽²⁾ 2016/17 \$	Expended ⁽³⁾ 2016/17 \$	Closing Balance 30/06/17 \$
Law, order, public safety							
14/15 DFES - 1st Quarter 2015/16 ESL	37,225		(37,225)	0			0
15/16 DFES - 1st Quarter 2016/17 ESL	0	43,343		43,343		(43,343)	0
15/16 DFES - SES	0	13,575	(8,859)	4,716		(4,716)	0
16/17 DFES - 1st Quarter 2017/18 ESL	0			0	46,413		46,413
Education and welfare							
13/14 Dept. Local Government & Communities - Youth	10,000		(9,000)	1,000		(1,000)	0
14/15 Dept. Local Government & Communities - Youth 2nd Grant	10,000			10,000		(10,000)	0
14/15 Dept. Local Government & Communities - Aged Friendly Community	10,000		(10,000)	0			0
14/15 Dept. Local Government & Communities - Bridgefest	5,000			5,000		(5,000)	0
15/16 Disability Services Commission - Community Inclusion and Participation	0	41,059	(5,460)	35,599		(16,114)	19,485
16/17 Dept. Local Government & Communities - Aged Friendly Community	0			0	10,000		10,000
Recreation and culture							
13/14 Dept. Sport & Recreation - Kidsport	2,254		(2,254)	0			0
14/15 Shire of Manjimup - Bridle Trail	4,250			4,250			4,250
14/15 Shire of Nannup - Bridle Trail	4,250			4,250			4,250
14/15 WA Treasury - Pool Loan	1,710,000		(1,710,000)	0			0
14/15 Lottery West - Pool Mosaic	15,230			15,230		(15,230)	0
15/16 Community Arts Network - Pool Mosaic	0	14,297		14,297		(14,297)	0
15/16 Dept. Sport & Recreation - Kidsport	0	12,000	(11,628)	372		(372)	0
15/16 Dept. Sport & Recreation - Born to Move	0	5,000	(3,861)	1,139		(1,139)	0
16/17 Shire of Manjimup - Bridle Trail	0			0	5,750		5,750
16/17 Shire of Nannup - Bridle Trail	0			0	5,750		5,750
16/17 Lotterywest - Thomson Park	0			0	14,550		14,550
16/17 Four Season Estate	0			0	136,364		136,364
16/17 Dept. Sport & Recreation - Kidsport	0			0	15,000	(12,109)	2,891

SHIRE OF BRIDGETOWN-GREENBUSHES
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 (Continued)

Grant/Contribution	Opening Balance ⁽¹⁾ 1/07/15 \$	Received ⁽²⁾ 2015/16 \$	Expended ⁽³⁾ 2015/16 \$	Closing Balance ⁽¹⁾ 30/06/16 \$	Received ⁽²⁾ 2016/17 \$	Expended ⁽³⁾ 2016/17 \$	Closing Balance 30/06/17 \$
Transport							
10/11 Kangaroo Gully from Trust	30,243			30,243			30,243
14/15 FAGS - Hester Brook Bridge	10,000		(10,000)	0			0
14/15 Roads to Recovery	16,866		(16,866)	0			0
15/16 Blackspot - Brockman Highway	0	60,000	(20,386)	39,614		(28,806)	10,808
16/17 RRG - Winnejump Road	0			0	120,000	(43,455)	76,545
16/17 FAGS - Brockman Highway Bridge	0			0	314,000	(285,625)	28,375
16/17 Roads to Recovery - Bridge Works	0			0	681,000	(397,965)	283,035
Economic services							
15/16 Tourism WA - R4R Sustainability	0	6,250		6,250		(6,250)	0
Other property and services							
16/17 Country Local Government Fund - Youth Development	0			0	20,000	(10,000)	10,000
Total	<u>1,865,318</u>	<u>195,524</u>	<u>(1,845,539)</u>	<u>215,303</u>	<u>1,368,827</u>	<u>(895,421)</u>	<u>688,709</u>

Notes:

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

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

3. CASH AND CASH EQUIVALENTS	Note	2017	2016
		\$	\$
Unrestricted		3,170,281	1,482,652
Restricted		3,352,177	2,779,412
		<u>6,522,458</u>	<u>4,262,064</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Leave Reserve	11	171,985	167,856
Plant Reserve	11	210,636	209,777
Land & Building Reserve	11	688,894	676,544
Bush Fire Reserve	11	473	19,383
Maranup Ford Road Maintenance Reserve	11	98,586	96,220
Subdivision Reserve	11	339,210	314,824
Sanitation Reserve	11	58,761	179,685
Recreation Centre Floor Reserve	11	170,235	166,148
MGB Reserve	11	72,073	70,343
Refuse Site Post Closure Reserve	11	197,219	187,581
Drainage Reserve	11	3,629	3,542
Community Bus Replacement Reserve	11	87,161	82,617
SBS Tower Replacement Reserve	11	29,829	29,112
Playground Equipment Reserve	11	20,431	14,793
Swimming Pool Reserve	11	4,182	4,082
Car Park Reserve	11	895	874
ROMANS Reserve	11	4,458	4,351
Building Maintenance Reserve	11	160,557	65,085
Strategic Projects Reserve	11	45,073	27,347
Matched Grants Reserve	11	19,871	20,615
Aged Care Infrastructure Reserve	11	52,900	51,630
Equipment Reserve	11	6,508	3,900
Assets & GRV Valuation Reserve	11	66,168	31,052
Bridgetown Leisure Centre Reserve	11	133,635	136,748
Trails Reserve	11	20,099	0
Unspent Grants & Loans	2(c) & 21(d)	688,709	215,303
		<u>3,352,177</u>	<u>2,779,412</u>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

4. TRADE AND OTHER RECEIVABLES	2017	2016
	\$	\$
Current		
Rates outstanding	102,877	109,900
Sundry debtors	184,093	188,038
GST receivable	39,443	377
Loans receivable - clubs/institutions	10,685	10,297
Accrued interest on investments	2,801	349
Accrued interest on SSL	4	0
	<u>339,903</u>	<u>308,961</u>
Non-current		
Rates outstanding - pensioners	102,926	89,675
Loans receivable - clubs/institutions	34,530	45,215
ESL outstanding - pensioners	5,516	4,692
	<u>142,972</u>	<u>139,582</u>

Information with respect the impairment or otherwise of the totals of rates outstanding and sundry debtors is as follows:

Rates outstanding	<u>102,877</u>	<u>109,900</u>
Includes:		
Past due and not impaired	102,877	109,900
Impaired	<u>0</u>	<u>0</u>
Sundry debtors	<u>184,093</u>	<u>188,038</u>
Includes:		
Past due and not impaired	55,351	54,538
Impaired	<u>6,871</u>	<u>6,499</u>

5. INVENTORIES	2017	2016
	\$	\$
Current		
Fuel, oil and materials	18,957	14,342
	<u>18,957</u>	<u>14,342</u>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

6 (a). PROPERTY, PLANT AND EQUIPMENT

	2017	2016
	\$	\$
Land - freehold at:		
- Independent valuation 2014	0	5,523,800
- Independent valuation 2017	5,211,500	0
- Additions after valuation	0	42,739
	<u>5,211,500</u>	<u>5,566,539</u>
Land - vested in and under the control of Council at:		
- Independent valuation 2014	0	2,210,000
- Independent valuation 2017	2,330,000	0
	<u>2,330,000</u>	<u>2,210,000</u>
	<u>7,541,500</u>	<u>7,776,539</u>
Buildings - non-specialised at:		
- Independent valuation 2014	0	814,000
- Independent valuation 2017	130,000	0
- Additions after valuation	0	45,166
Buildings - non-specialised - Less: accumulated depreciation	0	(50,256)
	<u>130,000</u>	<u>808,910</u>
Buildings - specialised at:		
- Independent valuation 2014	0	19,877,200
- Independent valuation 2017	23,523,145	0
- Additions after valuation	0	1,666,495
Buildings - specialised - Less: accumulated depreciation	0	(1,208,200)
	<u>23,523,145</u>	<u>20,335,495</u>
	<u>23,653,145</u>	<u>21,144,405</u>
Total land and buildings	<u>31,194,645</u>	<u>28,920,944</u>
Furniture and equipment at:		
- Management valuation 2016	262,392	262,392
- Additions after valuation	10,721	0
Furniture and equipment - Less: accumulated depreciation	(37,698)	0
	<u>235,415</u>	<u>262,392</u>
Plant and equipment at:		
- Management valuation 2016	3,907,840	3,907,840
- Additions after valuation	717,194	0
Plant and equipment - Less: accumulated depreciation	(374,425)	0
	<u>4,250,609</u>	<u>3,907,840</u>
Works in progress at:		
- Buildings	1,113	0
	<u>1,113</u>	<u>0</u>
	<u>35,681,782</u>	<u>33,091,176</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 BRIDGETOWN-GREENBUSHES
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 \$	New Works in Progress \$	Carrying Amount at the End of Year \$
Land	(Level 2)	4,763,200	0	0	448,300	0	0	0	0	0	5,211,500
Land	(Level 3)	3,013,339	17,052	0	(700,391)	0	0	0	0	0	2,330,000
Total land		7,776,539	17,052	0	(252,091)	0	0	0	0	0	7,541,500
Buildings - non-specialised	(Level 2)	808,910	25,233	0	(677,377)	0	0	(26,766)	0	0	130,000
Buildings - specialised	(Level 3)	20,335,495	236,116	0	3,600,979	0	0	(648,332)	(1,113)	0	23,523,145
Total buildings		21,144,405	261,349	0	2,923,602	0	0	(675,098)	(1,113)	0	23,653,145
Total land and buildings		28,920,944	278,401	0	2,671,511	0	0	(675,098)	(1,113)	0	31,194,645
Furniture and equipment	(Level 2)	13,610	10,721	0	0	0	0	0	0	0	24,331
Furniture and equipment	(Level 3)	248,782	0	0	0	0	0	(37,698)	0	0	211,084
Total furniture and equipment		262,392	10,721	0	0	0	0	(37,698)	0	0	235,415
Plant and equipment	(Level 2)	2,278,151	788,446	(65,000)	0	0	0	(226,063)	0	0	2,775,534
Plant and equipment	(Level 3)	1,629,689	4,071	(9,037)	0	0	0	(149,648)	0	0	1,475,075
Total plant and equipment		3,907,840	792,517	(74,037)	0	0	0	(375,711)	0	0	4,250,609
Works in progress		0	0	0	0	0	0	0	1,113	0	1,113
Total property, plant and equipment		33,091,176	1,081,639	(74,037)	2,671,511	0	0	(1,088,507)	0	0	35,681,782

SHIRE OF BRIDGETOWN-GREENBUSHES
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

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of valuation	Date of last Valuation	Inputs used
Land	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per hectare / market borrowing rate
Land	Level 3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Buildings - non-specialised	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	June 2017	Price per square meter / market borrowing rate
Buildings - specialised	Level 3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	June 2017	Improvements to land using construction costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment	Level 2	Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology	Management valuation	June 2016	Price per item
Furniture and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) Inputs

**SHIRE OF BRIDGETOWN-GREENBUSHES
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 (Continued)

Plant and equipment	Level 2	Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology	Management valuation	June 2016	Price per item
Plant and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	June 2016	Purchase costs and current condition (Level 2), residual values and remaining useful life assessments (Level 3) Inputs

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

7 (a). INFRASTRUCTURE

	2017	2016
	\$	\$
Infrastructure - roads		
- Independant valuation 2015	199,165,563	199,165,563
- Additions after valuation	2,600,093	1,423,841
Infrastructure - Roads - Less: accumulated depreciation	<u>(45,751,949)</u>	<u>(43,624,738)</u>
	156,013,707	156,964,666
Infrastructure - footpaths		
- Independant valuation 2015	3,178,210	3,178,210
- Additions after valuation	77,586	64,596
Infrastructure - User defined 2 - Less: accumulated depreciation	<u>(889,140)</u>	<u>(813,494)</u>
	2,366,656	2,429,312
Infrastructure - drainage		
- Independant valuation 2015	7,075,793	7,075,793
- Additions after valuation	244,428	165,099
Infrastructure - User defined 3 - Less: accumulated depreciation	<u>(2,741,914)</u>	<u>(2,651,403)</u>
	4,578,307	4,589,489
Infrastructure - parks and ovals		
- Independant valuation 2015	3,681,967	3,681,967
- Additions after valuation	319,604	292,382
Infrastructure - User defined 4 - Less: accumulated depreciation	<u>(1,664,866)</u>	<u>(1,490,895)</u>
	2,336,705	2,483,454
Infrastructure - bridges		
- Independant valuation 2015	8,648,227	8,648,227
- Additions after valuation	1,303,270	0
Infrastructure - User defined 5 - Less: accumulated depreciation	<u>(4,075,339)</u>	<u>(3,966,051)</u>
	5,876,158	4,682,176
Infrastructure - other		
- Independant valuation 2015	1,101,480	1,101,480
- Additions after valuation	3,831,748	3,789,527
Infrastructure - User defined 6 - Less: accumulated depreciation	<u>(577,841)</u>	<u>(443,275)</u>
	4,355,387	4,447,732
Works in progress		
- Roads	70,593	36,792
- Drainage	1,620	1,620
- Bridges	<u>0</u>	<u>26,000</u>
	72,213	64,412
	<u>175,599,133</u>	<u>175,661,241</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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

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)	Impairment (Losses)/ Reversals	Depreciation (Expense)	Transfer from Works in Progress	New Works in Progress	Carrying Amount at the End of the Year
	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure - roads	156,964,666	1,176,252	0	0	(2,127,211)			156,013,707
Infrastructure - footpaths	2,429,312	12,990	0	0	(75,646)			2,366,656
Infrastructure - drainage	4,589,489	79,329	0	0	(90,511)			4,578,307
Infrastructure - parks and ovals	2,483,454	27,222	0	0	(173,971)			2,336,705
Infrastructure - bridges	4,682,176	1,303,270	0	0	(109,288)			5,876,158
Infrastructure - other	4,447,732	42,221	0	0	(134,566)			4,355,387
Works in progress	64,412	0	0	0	0	(42,405)	50,206	72,213
Total infrastructure	<u>175,661,241</u>	<u>2,641,284</u>	<u>0</u>	<u>0</u>	<u>(2,711,193)</u>	<u>(42,405)</u>	<u>50,206</u>	<u>175,599,133</u>

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

7. INFRASTRUCTURE (Continued)

(c) Fair Value Measurements

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

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

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

8. TRADE AND OTHER PAYABLES	2017	2016
	\$	\$
Current		
Sundry creditors	861,592	285,485
Accrued interest on debentures	250	284
Accrued salaries and wages	85,473	72,666
ATO liabilities	45	4,240
Retentions	93,704	93,704
	<u>1,041,064</u>	<u>456,379</u>

9. LONG-TERM BORROWINGS	2017	2016
	\$	\$
Current		
Secured by floating charge		
Debentures	248,493	263,180
Lease liability	0	19,772
	<u>248,493</u>	<u>282,952</u>
Non-current		
Secured by floating charge		
Debentures	2,020,181	2,268,674
	<u>2,020,181</u>	<u>2,268,674</u>

Additional detail on borrowings is provided in Note 21.

10. PROVISIONS	Provision for Annual Leave \$	Provision for Long Service Leave \$	Total \$
Opening balance at 1 July 2016			
Current provisions	445,581	435,559	881,140
Non-current provisions	0	100,690	100,690
	<u>445,581</u>	<u>536,249</u>	<u>981,830</u>
Additional provision	(307,076)	(104,431)	(411,507)
Amounts used	307,152	97,037	404,189
Balance at 30 June 2017	<u>445,657</u>	<u>528,855</u>	<u>974,512</u>
Comprises			
Current	445,657	442,740	888,397
Non-current	0	86,115	86,115
	<u>445,657</u>	<u>528,855</u>	<u>974,512</u>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

11. 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 \$
Leave Reserve	167,856	4,129	0	171,985	167,856	3,437	0	171,293	162,941	4,915	0	167,856
Plant Reserve	209,777	254,593	(253,734)	210,636	209,777	253,749	(270,000)	193,526	293,226	254,362	(337,811)	209,777
Land & Building Reserve	676,544	16,350	(4,000)	688,894	676,544	13,850	(67,709)	622,685	1,387,948	25,350	(736,754)	676,544
Bush Fire Reserve	19,383	90	(19,000)	473	19,383	397	(19,000)	780	18,815	568	0	19,383
Maranup Ford Road Maintenance Reserve	96,220	2,366	0	98,586	96,220	1,970	0	98,190	93,402	2,818	0	96,220
Subdivision Reserve	314,824	24,386	0	339,210	314,824	16,446	0	331,270	292,375	22,449	0	314,824
Sanitation Reserve	179,685	2,200	(123,124)	58,761	179,685	3,679	(120,000)	63,364	75,757	103,928	0	179,685
Recreation Centre Floor Reserve	166,148	4,087	0	170,235	166,148	3,402	0	169,550	161,283	4,865	0	166,148
MGB Reserve	70,343	1,730	0	72,073	70,343	1,440	0	71,783	68,283	2,060	0	70,343
Refuse Site Post Closure Reserve	187,581	9,638	0	197,219	187,581	8,841	0	196,422	177,227	10,354	0	187,581
Drainage Reserve	3,542	87	0	3,629	3,542	73	0	3,615	3,438	104	0	3,542
Community Bus Replacement Reserve	82,617	4,544	0	87,161	82,617	4,192	0	86,809	65,613	17,004	0	82,617
SBS Tower Replacement Reserve	29,112	717	0	29,829	29,112	596	0	29,708	28,260	852	0	29,112
Playground Equipment Reserve	14,793	5,638	0	20,431	14,793	2,503	0	17,296	11,640	3,153	0	14,793
Swimming Pool Reserve	4,082	100	0	4,182	4,082	84	0	4,166	3,962	120	0	4,082
Car Park Reserve	874	21	0	895	874	18	0	892	848	26	0	874
ROMANS Reserve	4,351	107	0	4,458	4,351	89	0	4,440	4,224	127	0	4,351
Building Maintenance Reserve	65,085	98,863	(3,391)	160,557	65,085	54,123	(62,936)	56,272	53,454	39,671	(28,040)	65,085
Strategic Projects Reserve	27,347	25,726	(8,000)	45,073	27,347	25,560	(20,000)	32,907	36,415	10,932	(20,000)	27,347
Matched Grants Reserve	20,615	5,506	(6,250)	19,871	20,615	5,422	(7,886)	18,151	29,657	742	(9,784)	20,615
Aged Care Infrastructure Reserve	51,630	1,270	0	52,900	51,630	1,057	0	52,687	45,257	6,373	0	51,630
Equipment Reserve	3,900	2,608	0	6,508	3,900	2,580	0	6,480	1,355	2,545	0	3,900
Assets & GRV Valuation Reserve	31,052	35,116	0	66,168	31,052	33,386	0	64,438	30,143	909	0	31,052
Bridgetown Leisure Centre Reserve	136,748	3,332	(6,445)	133,635	136,748	2,800	(9,000)	130,548	0	224,348	(87,600)	136,748
Trails Reserve	0	20,000	99	20,099	0	20,000	0	20,000				0
Unspent Grants & Loans	215,303	619,673	(146,267)	688,709	215,303	0	(210,587)	4,716	1,865,318	145,701	(1,795,716)	215,303
	<u>2,779,412</u>	<u>1,142,877</u>	<u>(570,112)</u>	<u>3,352,177</u>	<u>2,779,412</u>	<u>459,694</u>	<u>(787,118)</u>	<u>2,451,988</u>	<u>4,910,841</u>	<u>884,276</u>	<u>(3,015,705)</u>	<u>2,779,412</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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017**

11. RESERVES - CASH BACKED (Continued)

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

Name of Reserve	Purpose of the reserve
Leave Reserve	To be used to fund annual and long service leave requirements.
Plant Reserve	To be used for the purchase of major plant.
Land & Building Reserve	To be used for the future acquisition of land and buildings.
Bush Fire Reserve	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant.
Maranup Ford Road Maintenance Reserve	To be used to maintain the section of Maranup Ford Road between the old and new entrances to the Talison Mine.
Subdivision Reserve	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval.
Sanitation Reserve	To be used for the provision of waste management services and waste facilities.
Recreation Centre Floor Reserve	To be used to fund future timber floor replacement at the Bridgetown Recreation Centre.
MGB Reserve	To be used for the maintenance of the mobile garbage bin project.
Refuse Site Post Closure Reserve	To be used to rehabilitate the Shire's refuse sites.
Drainage Reserve	To be used for drainage upgrade works.
Community Bus Replacement Reserve	To be used to purchase a replacement community bus.
SBS Tower Replacement Reserve	To be used for replacement of the SBS tower.
Playground Equipment Reserve	To be used for replacement of playground equipment.
Swimming Pool Reserve	To be used for studies on the pool for life expectancy and upgrades required to enable its future usage.
Car Park Reserve	To hold contributions for funding car park construction.
ROMANS Reserve	To be used to fund the take-up of roads condition information into ROMANS.
Building Maintenance Reserve	To be used to fund capital improvements to council buildings and facilities.
Strategic Projects Reserve	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council.
Matched Grants Reserve	To provide a funding mechanism for grants that require a matched funding component.
Aged Care Infrastructure Reserve	To contribute to the construction of non-council aged care buildings.
Equipment Reserve	To be used to fund the purchase of gym and exercise equipment.
Assets & GRV Valuation Reserve	To be used to fund future property and infrastructure revaluations.
Bridgetown Leisure Centre Reserve	To be used for the purpose of funding new initiatives at the Bridgetown Leisure Centre
Trails Reserve	To be used for funding of new local trail initiatives and projects
Unspent Grants & Loans	To be used for the recording of unspent grant and loan funds.

Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

12. 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)	Revaluation	Balance	Balance	Increment	(Decrement)	Revaluation	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	17,596,224	2,671,511	0	2,671,511	20,267,735	17,596,224	0	0	0	17,596,224
Furniture and equipment	112,864	0	0	0	112,864	103,483	9,381	0	9,381	112,864
Plant and equipment	359,636	0	0	0	359,636	502,824	0	(143,188)	(143,188)	359,636
Infrastructure - roads	70,023,866	0	0	0	70,023,866	70,023,866	0	0	0	70,023,866
Infrastructure - footpaths	1,214,679	0	0	0	1,214,679	1,214,679	0	0	0	1,214,679
Infrastructure - drainage	2,435,409	0	0	0	2,435,409	2,435,409	0	0	0	2,435,409
Infrastructure - parks and ovals	238,071	0	0	0	238,071	238,071	0	0	0	238,071
Infrastructure - other	70,168	0	0	0	70,168	70,168	0	0	0	70,168
	<u>92,050,917</u>	<u>2,671,511</u>	<u>0</u>	<u>2,671,511</u>	<u>94,722,428</u>	<u>92,184,724</u>	<u>9,381</u>	<u>(143,188)</u>	<u>(133,807)</u>	<u>92,050,917</u>

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

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

13. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

	2017	2017	2016
	\$	Budget	\$
		\$	
Cash and cash equivalents	<u>6,522,458</u>	<u>3,276,748</u>	<u>4,262,064</u>

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

Net result	1,861,913	357,291	100,870
Non-cash flows in Net result:			
Depreciation	3,799,700	3,746,456	3,623,819
(Profit)/Loss on sale of asset	7,219	16,071	52,010
Changes in assets and liabilities:			
(Increase)/Decrease in receivables	(44,629)	8,000	(50,026)
(Increase)/Decrease in inventories	(4,615)	(2,000)	3,417
Increase/(Decrease) in payables	584,685	(63,704)	(299,185)
Increase/(Decrease) in provisions	(7,318)	10,000	44,096
Grants contributions for the development of assets	<u>(3,134,756)</u>	<u>(3,096,482)</u>	<u>(3,029,242)</u>
Net cash from operating activities	<u>3,062,199</u>	<u>975,632</u>	<u>445,759</u>

	2017	2016
	\$	\$
(c) Undrawn Borrowing Facilities		
Credit Standby Arrangements		
Bank overdraft limit	200,000	200,000
Bank overdraft at balance date	0	0
Credit card limit	5,000	5,000
Credit card balance at balance date	0	0
Total amount of credit unused	<u>205,000</u>	<u>205,000</u>
Loan facilities		
Loan facilities - current	248,493	282,952
Loan facilities - non-current	<u>2,020,181</u>	<u>2,268,674</u>
Total facilities in use at balance date	<u>2,268,674</u>	<u>2,551,626</u>
Unused loan facilities at balance date	<u>NIL</u>	<u>NIL</u>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

14. CONTINGENT LIABILITIES

As at 30 June 2017 the Council had no contingent liabilities.

15. CAPITAL AND LEASING COMMITMENTS

2017 **2016**
\$ **\$**

(a) Operating Lease Commitments

Non-cancellable operating leases contracted for but not capitalised in the accounts.

Payable:

- not later than one year	59,226	60,648
- later than one year but not later than five years	61,647	119,963
- later than five years	<u>0</u>	<u>0</u>
	<u><u>120,873</u></u>	<u><u>180,611</u></u>

(b) Capital Expenditure Commitments

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

16. JOINT VENTURE ARRANGEMENTS

The Shire is not involved in any joint venture arrangements.

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

2017 **2016**
\$ **\$**

Governance	15,234	26,884
General purpose funding	4,975	3,762
Law, order, public safety	3,394,730	2,762,235
Health	2,059	2,683
Education and welfare	645,905	604,956
Housing	690,287	621,686
Community amenities	6,087,421	6,082,511
Recreation and culture	29,120,550	27,914,752
Transport	165,028,514	164,766,069
Economic services	1,049,090	1,033,279
Other property and services	11,964,144	9,383,710
Unallocated	<u>302,296</u>	<u>274,839</u>
	<u><u>218,305,205</u></u>	<u><u>213,477,366</u></u>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

18. FINANCIAL RATIOS	2017	2016	2015
Current ratio	1.76	1.24	1.72
Asset sustainability ratio	0.85	1.40	0.73
Debt service cover ratio	6.94	2.90	13.72
Operating surplus ratio	(0.21)	(0.51)	(0.13)
Own source revenue coverage ratio	0.56	0.56	0.57

The above ratios are calculated as follows:

Current ratio	$\frac{\text{current assets minus restricted assets}}{\text{current liabilities minus liabilities associated with restricted assets}}$
Asset 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 62 of this document.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

19. TRUST FUNDS

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

	1 July 2016 \$	Amounts Received \$	Amounts Paid (\$)	30 June 2017 \$
BCITF	4,921	18,308	(19,566)	3,663
Builders Registration Board Levy	5,296	21,133	(20,197)	6,232
Traffic Act	0	1,311,573	(1,311,573)	0
Relocated Housing Bonds	29,782	25	(20,315)	9,492
Subdivision Clearance Bonds	67,523	169	(1,600)	66,092
Cat Trap Bonds	0	1,455	(1,403)	52
Community Bus Bonds	550	3,900	(3,600)	850
Community Stall Bonds	300	1,050	(1,100)	250
Earthworks Bonds	75,792	6,134	(29,484)	52,442
Hall Hire Bonds	1,606	4,100	(4,906)	800
Standpipe Card Bonds	7,100	1,400	(1,117)	7,383
Council Built Asset Bonds	45,597	45	(28,114)	17,528
Crossover Bonds	1,257	0	(1,257)	0
Bushfire Donations	5,353	14	0	5,367
Accommodation - Visitor Centre	63,710	340,899	(344,099)	60,510
South West Coach Lines	262	6,737	(6,492)	507
Other Visitor Centre	429	2,247	(2,660)	16
TransWA	1,646	15,631	(16,093)	1,184
General Trust	14,082	1,075	(601)	14,556
	325,206	1,735,895	(1,814,177)	246,924

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

20. 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 \$
Plant and Equipment								
<u>Governance</u>								
P3055 - 2014 Subaru Liberty	0	0	0	0	22,145	18,000	0	(4,145)
<u>Community amenities</u>								
P2147 - 2005 Hino Cab Chassis Rubbish Truck	20,000	21,818	1,818	0	25,000	25,000	0	0
55058 - Rubbish Truck Compactor	0	0	0	0	800	0	0	(800)
54563 - 3 Phase Generator	2,221	0	0	(2,221)	0	0	0	0
<u>Recreation and culture</u>								
54586 - Mono Pump	433	0	0	(433)	0	0	0	0
<u>Transport</u>								
P2072 - 2010 John Deere Backhoe Loader	45,000	45,000	0	0	45,966	40,000	0	(5,966)
P2065 - 2009 Ford PK Ranger Ute	0	0	0	0	13,843	12,000	0	(1,843)
P2225 - 2002 Ford Courier Tray Top Ute	0	0	0	0	500	500	0	0
54154 - Sweepster Tow Behind Broom	5,292	0	0	(5,292)	0	0	0	0
54644 - Karcher Pressure Cleaner	1091	0	0	(1,091)	0	0	0	0
<u>Economic services</u>								
P3090 - 2014 Holden Colorado 7	0	0	0	0	21,317	18,000	0	(3,317)
	74,037	66,818	1,818	(9,037)	129,571	113,500	0	(16,071)

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

21. 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 \$
Community amenities								
107A - Bridgetown Transfer Station	12,913		12,913	12,913	0	0	364	366
107B - Bridgetown Transfer Station	18,670		9,183	9,184	9,487	9,486	534	536
108 - Landfill Plant (Truck Loader)	139,369		20,921	20,921	118,448	118,448	5,537	5,542
113 - Landfill Site New Cell	500,000		95,518	95,518	404,482	404,482	10,853	10,859
Recreation and culture								
105 - Memorial Park Improvements	79,050		24,746	24,746	54,304	54,304	4,556	4,560
106 - Somme Creek Parkland	62,524		19,572	19,573	42,952	42,951	3,603	3,607
109 - Sports Field & Dam	10,761		10,761	10,761	0	0	303	305
112 - Swimming Pool	1,653,055		59,269	59,269	1,593,786	1,593,786	66,184	66,191
	2,476,342	0	252,883	252,885	2,223,459	2,223,457	91,934	91,966
Self Supporting Loans								
Recreation and culture								
110 - Bridgetown Bowling Club	55,512		10,297	10,297	45,215	45,215	1,974	1,975
	55,512	0	10,297	10,297	45,215	45,215	1,974	1,975
	2,531,854	0	263,180	263,182	2,268,674	2,268,672	93,908	93,941

Self supporting loan financed by payments from third parties.
All other loan repayments were financed by general purpose revenue.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

21. INFORMATION ON BORROWINGS (Continued)

(b) Repayments - Finance Leases

Particulars	Principal 1 July 2016 \$	New Loans \$	Principal Repayments		Principal 30 June 2017		Interest Repayments	
			Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Economic services								
Holden Colorado Vehicle	19,772		19,772	19,772	0	0	827	827
	19,772	0	19,772	19,772	0	0	827	827

(c) New Debentures - 2016/17

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

(d) Unspent Debentures

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

(e) Overdraft

Council established an overdraft facility of \$200,000 in 2000 to assist with short term liquidity requirements. The balance of the bank overdraft at 1 July 2016 and 30 June 2017 was \$Nil.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

22. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Budget Rate Revenue \$	Budget Interim Rate \$	Budget Back Rate \$	Budget Total Revenue \$
Differential general rate / general rat											
Gross rental value valuations											
Shire	0.083307	1,599	24,435,684	2,035,662	13,208	1,253	2,050,123	2,035,662			2,035,662
Unimproved value valuations											
Shire Rural	0.006079	482	171,379,000	1,041,813	1,040		1,042,853	1,041,813			1,041,813
Bridgetown Urban Farmland	0.005169	3	2,200,000	11,372			11,372	11,372			11,372
Mining	0.079172	10	792,362	62,733	5,661		68,394	62,733			62,733
Sub-Total		2,094	198,807,046	3,151,580	19,909	1,253	3,172,742	3,151,580	0	0	3,151,580
Minimum payment	Minimum \$										
Gross rental value valuations											
Shire	827.00	877	4,321,651	725,279	(1,378)		723,901	724,452		827	725,279
Unimproved value valuations											
Shire Rural	1,024.00	240	30,505,540	245,760	(530)		245,230	245,760			245,760
Bridgetown Urban Farmland	1,024.00	0	0	0			0	0			0
Mining	1,024.00	8	22,311	8,192	659		8,851	8,192			8,192
Sub-Total		1,125	34,849,502	979,231	(1,249)	0	977,982	978,404	0	827	979,231
		3,219	233,656,548	4,130,811	18,660	1,253	4,150,724	4,129,984	0	827	4,130,811
Rates in Advance Brought Forward							(68,518)				
Rates in Advance Carried Forward							69,568				
Total amount raised from general rate							4,151,774				4,130,811
Less Rates Written Off							(100)				(100)
Totals							4,151,674				4,130,711

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

23. NET CURRENT ASSETS

Composition of net current assets	2017 (30 June 2017 Carried Forward) \$	2017 (1 July 2016 Brought Forward) \$	2016 (30 June 2016 Carried Forward) \$
Surplus/(Deficit) 1 July 16 brought forward	<u>1,760,980</u>	<u>625,995</u>	<u>625,995</u>
CURRENT ASSETS			
Cash and cash equivalents			
Unrestricted	3,170,281	1,482,652	1,482,652
Restricted	3,352,177	2,779,412	2,779,412
Receivables			
Rates outstanding	102,877	109,900	109,900
Sundry debtors	184,093	188,038	188,038
GST receivable	39,443	377	377
Loans receivable - clubs/institutions	10,685	10,297	10,297
Accrued interest on investments	2,801	349	349
Accrued interest on SSL	4	0	0
Inventories			
Fuel, oil and materials	18,957	14,342	14,342
LESS: CURRENT LIABILITIES			
Trade and other payables			
Sundry creditors	(861,592)	(285,485)	(285,485)
Accrued interest on debentures	(250)	(284)	(284)
Accrued salaries and wages	(85,473)	(72,666)	(72,666)
ATO liabilities	(45)	(4,240)	(4,240)
Retentions	(93,704)	(93,704)	(93,704)
Current portion of long term borrowings			
Secured by floating charge	(248,493)	(263,180)	(263,180)
Lease liability	0	(19,772)	(19,772)
Provisions			
Provision for annual leave	(445,657)	(445,581)	(445,581)
Provision for long service leave	(442,740)	(435,559)	(435,559)
Unadjusted net current assets	<u>4,703,364</u>	<u>2,964,896</u>	<u>2,964,896</u>
Adjustments			
Less: Reserves - restricted cash	(3,352,177)	(2,779,412)	(2,779,412)
Less: Loans receivable - clubs/institutions	(10,685)	(10,297)	(10,297)
Add: Secured by floating charge	248,493	282,952	282,952
Add: Component of leave liabilities not required to be funded	171,985	167,856	167,856
Adjusted net current assets - surplus/(deficit)	<u><u>1,760,980</u></u>	<u><u>625,995</u></u>	<u><u>625,995</u></u>

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 2016 audited financial report.

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

24. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

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

25. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

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

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

	Type	Discount % or \$	Actual \$	Budget \$
Landfill Site Maintenance	Concession	100%	15,390	17,100
Hall Hire	Waiver	Various	3,700	4,000
Rates	Write-off	Various	100	100
Sundry Debtors	Write-off	Various	412	0
			19,602	21,200

Concessions were granted as follows in relation to the Landfill Site Maintenance Rate to recognise that owners of multiple vacant properties would generate less landfill requirements than if the land was developed:

"Where more than one assessment is held in identical name or names, no more than one charge will apply, except in the following situations:

- (i) A habitable dwelling house or commercial rented premises is situated on the additional property; or
- (ii) The additional properties are separated by more than 10 kilometres as measured cadastrally on an appropriate map."

The value of Landfill Site Maintenance Rate concessions for the year 2016/17 was \$15,390.

Hall hire charges are waived for certain groups/organisations in the community. Council considers that support of these groups affords an overall benefit to the community.

As at 30 June 2017 small rates balances outstanding of less than \$1, and totalling \$100 in the Rates Book were written off.

During 2016/17 sundry debtor accounts deemed uncollectable, and totalling \$412 were written off.

While Council does not provide a discount for early payment of rates, it did offer prizes for the early payment of rates in full by the due date of 23 September 2016. All prizes are donated and prize details are distributed with the rates notice. Winners of the incentive prizes are notified by mail. The value of donated prizes for the 2016/17 year was \$1,406.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

27. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	23/09/2016	0.00	0.00%	11.00%
Option Three				
First Instalment	23/09/2016	0.00	5.50%	11.00%
Second Instalment	23/11/2016	10.70	5.50%	11.00%
Third Instalment	23/01/2017	10.70	5.50%	11.00%
Fourth Instalment	23/03/2017	10.70	5.50%	11.00%

	Revenue \$	Budgeted Revenue \$
Interest on unpaid rates	25,284	26,700
Interest on instalment plan	14,177	14,000
Government Interest on Pensioner Deferred Rates	2,491	2,700
Charges on instalment plan	27,995	28,500
	69,947	71,900

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

28. FEES & CHARGES	2017	2016
	\$	\$
Governance	251	210
General purpose funding	57,652	59,235
Law, order, public safety	46,058	47,108
Health	19,850	21,042
Education and welfare	9	9
Housing	7,200	7,800
Community amenities	990,383	945,305
Recreation and culture	242,116	171,310
Transport	8,667	9,960
Economic services	121,703	138,391
Other property and services	68,423	75,744
	<u>1,562,312</u>	<u>1,476,114</u>

During 2016/17 Council resolved to amend its fees and charges as follows:

New Fees Introduced	New Fee
Bridgetown Leisure Centre	
Adult 6 Months Whole Facility Membership Fee	\$ 304.30
Youth (14-17 year old) 6 Months Whole Facility Membership Fee	\$ 257.10
Adult Concession 6 Months Whole Facility Membership Fee	\$ 273.85
Youth Concession (14-17 year old) 6 Months Whole Facility Membership Fee	\$ 231.45

29. GRANT REVENUE

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

By Nature or Type:	2017	2016
	\$	\$
Operating grants, subsidies and contributions		
General purpose funding	2,838,590	898,159
Law, order, public safety	268,743	332,748
Education and welfare	0	42,593
Recreation and culture	108,675	52,260
Transport	157,369	149,000
Economic services	51,679	6,250
Other property and services	20,000	0
	<u>3,445,056</u>	<u>1,481,010</u>
Non-operating grants, subsidies and contributions		
Law, order, public safety	311,098	384,956
Community amenities	11,364	5,681
Recreation and culture	142,773	1,255,141
Transport	2,669,521	1,383,464
	<u>3,134,756</u>	<u>3,029,242</u>
	<u>6,579,812</u>	<u>4,510,252</u>

30. EMPLOYEE NUMBERS

	2017	2016
The number of full-time equivalent employees at balance date	<u>50</u>	<u>51</u>

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

31. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.	2017	2017	2016
	\$	Budget	\$
Annual Attendance Fee	78,200	78,200	78,200
President's allowance	8,500	8,500	8,500
Deputy President's allowance	2,125	2,125	2,125
Telecommunications allowance	18,540	18,540	18,540
	<u>107,365</u>	<u>107,365</u>	<u>107,365</u>

32. 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	568,342
Post-employment benefits	50,756
Other long-term benefits	17,546
	<u>636,644</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 31.

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.

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.

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

32. 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:	
Sale of goods and services	22,388
Purchase of goods and services	0
Joint venture entities:	
Distributions received from joint venture entities	0
Amounts outstanding from related parties:	
Trade and other receivables	0
Loans to associated entities	0
Loans to key management personnel	0
Amounts payable to related parties:	
Trade and other payables	0
Loans from associated entities	0

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.

33. MAJOR LAND TRANSACTIONS

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

34. 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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT

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

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

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

The Shire held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2017	2016	2017	2016
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	6,522,458	4,262,064	6,522,458	4,262,064
Receivables	482,875	448,543	482,875	448,543
	<u>7,005,333</u>	<u>4,710,607</u>	<u>7,005,333</u>	<u>4,710,607</u>
Financial liabilities				
Payables	1,041,064	456,379	1,041,064	456,379
Borrowings	2,268,674	2,551,626	2,268,674	2,551,626
	<u>3,309,738</u>	<u>3,008,005</u>	<u>3,309,738</u>	<u>3,008,005</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 BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT (Continued)

(a) Cash and Cash Equivalents

Available-for-sale financial assets

Held-to-maturity investments

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

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

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

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

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

	2017	2016
	\$	\$
Impact of a 1% ⁽¹⁾ movement in interest rates on cash		
- Equity	65,225	42,621
- Statement of Comprehensive Income	65,225	42,621

Notes:

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

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

35. 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:

	2017	2016
Percentage of rates and annual charges		
- Current	0%	0%
- Overdue	100%	100%
Percentage of other receivables		
- Current	96%	92%
- Overdue	4%	8%

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

35. FINANCIAL RISK MANAGEMENT (Continued)

(c) Payables
Borrowings

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

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

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2017</u>					
Payables	1,041,064	0	0	1,041,064	1,041,064
Borrowings	332,777	1,016,125	1,630,978	2,979,880	2,268,674
	<u>1,373,841</u>	<u>1,016,125</u>	<u>1,630,978</u>	<u>4,020,944</u>	<u>3,309,738</u>
<u>2016</u>					
Payables	456,379	0	0	456,379	456,379
Borrowings	377,721	1,196,980	1,782,901	3,357,602	2,551,626
	<u>834,100</u>	<u>1,196,980</u>	<u>1,782,901</u>	<u>3,813,981</u>	<u>3,008,005</u>

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

35. 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:

	<u><1 year</u>	<u>>1<2 years</u>	<u>>2<3 years</u>	<u>>3<4 years</u>	<u>>4<5 years</u>	<u>>5 years</u>	<u>Total</u>	<u>Weighted Average Effective Interest Rate</u>
	\$	\$	\$	\$	\$	\$	\$	%
<u>Year ended 30 June 2017</u>								
Borrowings								
Fixed rate								
Debentures	(9,486)	(97,256)	0	(449,697)	(118,448)	(1,593,787)	(2,268,674)	3.82%
Weighted average Effective interest rate	3.27%	6.25%	0.00%	2.43%	4.13%	4.04%		
<u>Year ended 30 June 2016</u>								
Borrowings								
Fixed rate								
Debentures	(43,445)	(18,670)	(141,575)	0	(555,512)	(1,792,424)	(2,551,626)	3.83%
Weighted average Effective interest rate	5.19%	3.27%	6.25%	0.00%	2.42%	4.05%		



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INDEPENDENT AUDITOR'S REPORT TO THE ELECTORS OF THE SHIRE OF BRIDGETOWN-GREENBUSHES

Opinion

We have audited the accompanying financial report of the Shire of Bridgetown-Greenbushes which comprises the statement of financial position as at 30 June 2017, the statement of comprehensive income, statement of changes in equity, the rate setting statement, and the statement of cash flows for the year then ended, a summary of significant accounting policies and other explanatory notes, and the Chief Executive Officer's statement.

In our opinion, the accompanying financial report of the Shire of Bridgetown-Greenbushes:

- (i) gives a true and fair view, in all material respects, of the financial position of the Shire of Bridgetown-Greenbushes as at 30 June 2017, and of its financial performance and its cash flows for the year then ended;
- (ii) complies with Australian Accounting Standards; and
- (iii) is prepared in accordance with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Report on Other Legal and Regulatory Requirements

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

- (i) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire of Bridgetown-Greenbushes;
- (ii) There are no other 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 noted during the course of our audit;
- (iii) The asset consumption ratio and the asset renewal funding ratio included in the annual financial report are supported by verifiable information and reasonable assumptions;
- (iv) All necessary information and explanations were obtained by us; and
- (v) All audit procedures were satisfactorily completed during our audit.

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 company in accordance with the ethical requirements 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.

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

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

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 the financial report.

A further description of our responsibility for the audit of the financial report is located at the Auditing and Assurance Standard Board website at: http://www.auasb.gov.au/auditors_files/ar3.pdf. This description forms part of our audit report.

AMD Chartered Accountants



TIM PARTRIDGE
Director

28-30 Wellington Street, Bunbury, Western Australia

Dated this 27th day of November 2017

**SHIRE OF BRIDGETOWN-GREENBUSHES
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.

	2017	2016	2015
Asset consumption ratio	0.76	0.79	0.79
Asset renewal funding ratio	0.96	1.50	1.00

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

PART 5 – MEASURING OUR PERFORMANCE

APPENDIX 2

REPORT ON 2016/17 IMPLEMENTATION OF ACTIONS CONTAINED IN CORPORATE BUSINESS PLAN



SHIRE OF BRIDGETOWN-GREENBUSHES

Corporate Business Plan

Annual Reporting on Actions for Year Ending 30 June 2017

Strategy Ref	Strategy	Action Ref	Action	Comments
1.1.1	Develop the Shire as a centre for natural trails such as multi-use walk, bike, kayak and bridle trails	1.1.1.1	Identify opportunities for development of nature trails such as multi-use walk, bike, kayak and bridle trails for inclusion in the Regional Trails Masterplan	The Regional Trails Masterplan has been approved by the Warren Blackwood Alliance of Councils. This plan identifies significant regional trails and work is being done on developing a regional bridle trail through the Shires of Bridgetown-Greenbushes, Manjimup and Nannup. Council's Trails Development Advisory Committee continues to identify opportunities to link local trails into regional trails. Some of the achievements of the Trails Advisory Committee in 2016/17 were preparation of a draft local trails plan, completion of the little schools trail and brochure, review of the walk trail booklet, input into the review of the 'Total Trails' website, identifying work at the Bridgetown jarrah Park for the prison release team and planning for the Geegilup mountain bike network plan.
1.1.1	Develop the Shire as a centre for natural trails such as multi-use walk, bike, kayak and bridle trails	1.1.1.2	Prepare and Implement Local Trails Masterplan	See comments for Action 1.1.1.1 above. Council's Trails Development Advisory Committee continues to identify opportunities to link local trails, including walk, bridle, canoe and mountain bike trails. A draft Local Trails Plan was completed and as at 30 June 2017 was ready to be presented to Council for consideration and subsequent community consultation.
1.1.1	Develop the Shire as a centre for natural trails such as multi-use walk, bike, kayak and bridle trails	1.1.1.3	Create and fund a 'Trails Reserve' for funding of new local trail initiatives and projects	Trails reserve was established in 2016/17 with an amount of \$20,000 being deposited.
1.1.1	Develop the Shire as a centre for natural trails such as multi-use walk, bike, kayak and bridle trails	1.1.1.4	Construct regional bridle trail	Grant funding applications for construction of the trail were successful and construction of the bridle trail will commence in 2017/18.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.1.2	Develop and implement a Tourism Strategy	1.1.2.1	Consider findings of WBAC LTO investigation report	The report initiated by the Warren Blackwood Alliance of Councils (WBAC) recommended that the establishment of a Local Tourism Organisation (LTO) be pursued. The WBAC held stakeholder meetings in each of the towns and the meeting in Bridgetown was well attended and although not put to a formal vote the unanimous direction from those in attendance was that investigations into the establishment of an LTO be pursued. Accordingly the WBAC established a steering committee to make a final determination on the need for an LTO and if so, what the structure of the LTO would be. Three tourism representatives from Bridgetown-Greenbushes are on this steering committee and it is expected to report back in the first half of 2018..
1.1.2	Develop and implement a Tourism Strategy	1.1.2.2	Review Visitor Centre service levels	Progressing this Action has been deferred pending progress of the LTO investigations.
1.1.3	Support value-add and service industries	1.1.3.1	Ensure Council representation on economic and community committees that are designed to further develop the Shire	Council appoints a councillor representative to the Bridgetown Greenbushes Business & Tourism Association (BGBTA) and other councillors, the CEO and other staff are regular attendees of the BGBTA 'Business After 5' functions.
1.1.4	Support and provide education and training opportunities, including local traineeships	1.1.4.1	Engage with local training organisations and consider trainee and work experience opportunities	A number of work experience opportunities were provided to school students, mature aged persons and persons on return-to-work programs.
1.1.5	Implement the Age Friendly Community Plan	1.1.5.1	Implement the Active Ageing Strategy and DAIP	Comment is contained elsewhere in this Report regarding the implementation of the Active Ageing Strategy and DAIP. In this case of this specific action it relates to the Desired Outcome of "a diverse range of employment opportunities". Council's Access & Inclusion Committee focuses on non-employment related issues in 2016/17 therefore there is nothing to report against this specific Action
1.1.6	Review Youth Friendly Community Plan	1.1.6.1	Implement the education and training strategies detailed in the Youth Policy and Strategy	Work experience was offered to a number of high school students.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.2.1	Identify opportunities for expansion of the commercial area	1.2.1.1	Ensure the local planning scheme allows for a wide range of land for development	No significant proposals were received that were precluded from development by the zoning of the local planning schemes.
1.2.2	Develop a light industrial area adjacent to the Bridgetown sportsground	1.2.2.1	Liaise with Landcorp for development of a light industrial area	Landcorp's Regional Development Assistance Program (RDAP) is a program designed to assist local governments to build communities across Western Australia. RDAP was established to address the prohibitive costs that can be associated with developments in regional Western Australia, which can make them unviable for private developers. Under RDAP Landcorp has limited funding to deliver regional projects that are essential to supporting the revitalisation and growth of regional towns and centres. Under RDAP local governments can apply for assistance to progress potential land development projects. An application was lodged with Landcorp in 2014/15 and in 2015/16 and 2016/17 Shire staff worked with Landcorp on subdivision design, bush fire related issues and servicing .
1.2.3	Lobby State Government to make available industrial land at the regional site near Greenbushes	1.2.3.1	Lobby relevant stakeholders	Whilst this issue has been raised informally with the South West Development Commission the reality is that there are some factors (lack of rail connection, isolation from Port, current economic climate of timber industry and future of Whittakers Mill) that make it difficult to promote the North Greenbushes site as a viable industrial estate, particularly the lobbying of Government to invest funds into bringing the land on-stream (zoning, services, etc). The land is recognised as an industrial site in the South West Blueprint
1.2.4	Lobby the State Government for infill sewerage in Bridgetown	1.2.4.1	Lobby relevant stakeholders	In May 2015 the State Government announced an additional \$50 million in the 2015/16 State Budget to extend the State's infill sewerage program. Bridgetown was nominated as a project in this announcement and in 2016/17 work on the Bridgetown program commenced. As at 30 June 2017 this work was incomplete and was expected to be completed by end of Summer 2018.
1.2.5	Lobby State Government to extend reticulated gas to the south west region, including Bridgetown-Greenbushes	1.2.5.1	Lobby relevant stakeholders	This initiative is being managed by the State Government and no specific Shire action occurred in 2016/17.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.2.6	Continue to work with Water Corp for the provision of infrastructure to improve continuity of supply of reticulated/potable water	1.2.6.1	Liaise with the Water Corp to discuss the provision of infrastructure to improve continuity of supply of reticulated/potable water	During 2016/17 meetings were held with Water Corporation on the new integrated water scheme, handover of the former Greenbushes water supply dams and associated infrastructure, buffer zones around water treatment facilities and community feedback on water issues.
1.2.7	Monitor availability and reliability of electricity supplies in the area to ensure there is sufficient capacity available to meet long term needs	1.2.7.1	Lobby government department when capacity is identified by the community as insufficient or quality of the infrastructure is questioned	No specific work on this Action occurred in 2016/17. No major issues were raised by the community regarding electrical supply.
1.2.8	Support business incubation and representative organisations	1.2.8.1	Lobby relevant stakeholders	The Warren Blackwood Small Business Centre closed in 2014/15. A replacement organisation hasn't been established. Council does support the functions of the Bridgetown Greenbushes Business & Tourism Association, including having a councillor delegate on the BGBTA.
1.2.9	Improved facilities for tourists	1.2.9.1	Assess Feasibility of relocating Visitor Centre	Since 2012 Council has been investigating redevelopment of the Bridgetown Railway Station for relocation of the visitor centre. Conceptual plans were completed in 2013/14 with revised plans being approved in 2015 after taking into account feedback from State Heritage. In 2015/16 grant funding was obtained for the detailed design/costing of the project and an architect was engaged for this work. Progress since has been deferred pending the outcomes of the Local Tourism Organisation (LTO) initiative being driven by the Warren Blackwood Alliance of Councils.
1.2.9	Improved facilities for tourists	1.2.9.2	Prepare tourist mapping for upgrade of information bays signage and future marketing opportunities	An updated tear off map has been produced for the Visitor Centre and will be the template for upgrading of map signboards at the Bridgetown information bays which are proposed for works in 2017/18.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.3.1	Support the development and improvements of/to access for a full range of communication services	1.3.1.1	Lobby relevant stakeholders	In December 2016 the Commonwealth Government announced the locations to receive funding under round 2 of the Mobile Black Spot Program. Round 2 will deliver 266 new or upgraded mobile base stations around Australia. Two locations to receive funding were Maranup and Winnejup within the Shire of Bridgetown-Greenbushes. Selection of the Maranup site was particularly pleasing as it has been the priority for Council due the benefits it will provide for bushfire/emergency management in the areas south and west of Greenbushes. The South West Development Commission also lobbied for this site as one of its highest priorities in the south-west region.
1.3.2	Seek improvements to all types of communication services	1.3.2.1	Identify community constraints	Funding for mobile phone coverage is directed through Federal and State agencies not local government so the focus on that issue was to lobby the relevant agencies on the need for additional coverage within the Shire of Bridgetown-Greenbushes. Meetings were held with the South West Development Commission on this issue. The priority has been to obtain funding for a tower in the Maranup locality.
1.4.1	Implement the Age Friendly Community Plan	1.4.1.1	Lobby stakeholders for increased aged care facilities and services	In conjunction with the South West Development Commission and Access Housing investigate potential sites for development of aged accommodation in Bridgetown and further units at Stinton Gardens Estate in Greenbushes.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.4.2	Continue to support a regional approach to aged care	1.4.2.1	Lobby relevant stakeholders	In July 2014 Council directed the CEO to undertake an investigation into the need for and potential development of a Seniors' High Care Facility in Bridgetown, in consultation with Geegeelup Village Inc. and key State and Federal Agencies and prepare a report on outcomes for Council consideration. Following this resolution the Access and Inclusion Committee worked on a report regarding the current and projected need for residential aged care in the Bridgetown-Greenbushes community. This report was presented to Council in July 2015 and it determined that additional development, either at Geegeelup Village or elsewhere, will be required if the Shire is going to be able to provide sufficient residential care places into the future. Subsequent to this, in 2016/17 the Shire engaged with Access Housing and the South West Development Commission to investigate further development of the Stinton Gardens aged estate in Greenbushes and to investigate potential development sites in Bridgetown for aged development. Both of these matters were progressed with Council resolving to transfer its interests in Stinton Gardens to Access Housing as a precursor to more unist being developed at that site.
1.4.3	Ensure Government health services are maintained and/or improved	1.4.3.1	Lobby stakeholders regarding Government health services	In 2016/17 the WA Country Health Service evaluated the Southern Inland Health Initiative and the CEO and Executive Manager Community Services participated in this review.
1.5.1	Maximise funding opportunities	1.5.1.1	Constantly investigate funding options for all Shire services and infrastructure	Grant funding opportunities are continually monitored and applications are submitted when funding conditions correlate to actions proposed by council in its Corporate Business Plan and/or annual budget.
1.5.2	Lobby State Government to ensure transport networks are maintained	1.5.2.1	Lobby relevant stakeholders	Lobbying of Main Roads Western Australia for issues concerning South Western Highway has been done via Warren Blackwood Alliance of Councils and WALGA South West Zone.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.5.3	Support and lobby for the reopening of the Bunbury Manjimup rail line	1.5.3.1	Lobby relevant stakeholders	No specific action on this issue occurred in 2016/17. In 2013/14 a submission was lodged with the South West Development Commission on the draft South West Regional Blueprint. Included in this submission was a statement that the future of the railway line needed to be resolved. Realistically unless a suitable and sufficient product can be identified for transport on rail the likelihood of the rail line being reopened appears remote.
1.5.4	Implement Asset Management Plans	1.5.4.1	Implement Asset Management Plan improvement strategies	A considerable amount of work was done during 2016/17 on updating the Shire's asset management plans. The following asset management plans have been prepared and maintained- 'Transport Infrastructure', 'Parks, Reserves and Other Infrastructure', 'Property Infrastructure' and 'Plant and Equipment'. An Asset Management Strategy was also adopted in June 2016 that includes an improvement plan that outlines the actions required to reduce the funding gap between the required level of renewal/upgrade of assets as compared to the actual funding available. The four asset management plans were all updated in 2016/17 to incorporate capital expenditure on assets and a number of improvement action items were completed. A consolidated asset management plan was adopted by Council in June 2017.
1.5.4	Implement Asset Management Plans	1.5.4.2	Condition assessment and fair valuation of Land and Building assets	Completed in 2016/17.
1.5.4	Implement Asset Management Plans	1.5.4.3	Condition assessment and fair valuation of infrastructure assets	Completed in 2014/15. Next review scheduled for 2017/18
1.5.4	Implement Asset Management Plans	1.5.4.4	Condition assessment and fair valuation of Plant and Equipment	Completed in 2015/16. Next review scheduled for 2018/19.
1.5.4	Implement Asset Management Plans	1.5.4.5	Maintain and improve roads in accordance with Asset Management Plans	The 10 Year Strategic Works program was reviewed and updated.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.5.4	Implement Asset Management Plans	1.5.4.6	Replace plant and equipment in accordance with Asset Management Plans	An updated Plant/Fleet Replacement Plan was prepared
1.5.4	Implement Asset Management Plans	1.5.4.7	Maintain buildings in accordance with Asset Management Plans	A 4 Year Building Maintenance and Capital Improvements Plan was prepared and is reviewed and updated annually.
1.5.4	Implement Asset Management Plans	1.5.4.8	Renew/upgrade buildings in accordance with Asset Management Plans	A 4 Year Building Maintenance and Capital Improvements Plan was prepared and is reviewed and updated annually.
1.5.4	Implement Asset Management Plans	1.5.4.9	Develop/Review Asset Management Plans	Refer comments for Action 1.5.4.1
1.5.4	Implement Asset Management Plans	1.5.4.10	Rationalise and/or correct road encroachments on private property	Funds were provided in the 2016/17 budget for rationalisation of property boundaries for the intersections of Hampton Street/Nelson Street and Nelson Street/Hester Street. Other rationalisations progressed in 2016/17 were on West Blackwood Terrace and Hester Street.
1.5.5	Implement the Bicycle Network Plan	1.5.5.1	Incorporate the Bicycle Network Plan into strategic works program	Only one dual use path was constructed in 2016/17 - forrest street, Bridgetown.
1.5.6	Implement and review the Regional Trails Masterplan	1.5.6.1	Implement and review the Regional Trails Masterplan	Planning for the regional bridle trail is being pursued by the Shire of Bridgetown-Greenbushes on behalf of the Warren Blackwood Alliance of Councils. In 2016/17 all planning was completed and funding secured to allow construction of the trail to commence in 2017/18. No other regional trails were progressed in 2016/17.

Strategy Ref	Strategy	Action Ref	Action	Comments
1.6.1	Continue to monitor changes in use patterns, behaviour and the perception of safety since completion of the Hampton Street upgrades, to determine the need or otherwise of further options including the possibility of reactivating planning for a heavy haulage deviation or bypass road	1.6.1.1	Continue to monitor changes in use patterns, behaviour and the perception of safety in Hampton Street	In 2013/14 a submission was lodged with the South West Development Commission on the draft South West Regional Blueprint. Included in this submission was a statement that the issue of a bypass or heavy haulage deviation at Bridgetown is one that has been debated locally and regionally in the community for over 40 years. Whilst the current position of the Shire of Bridgetown-Greenbushes and Main Roads Western Australia is not to progress the issue, the long term nature of the Blueprint would suggest that the need to monitor and plan for a possible bypass or heavy haulage deviation at Bridgetown is necessary
1.6.2	Monitor the effectiveness of information and directional signage	1.6.2.1	Monitor the effectiveness of information and directional signage	Directional signage is assessed in accordance with Council's Directional Signs Policy
1.6.3	Continue to review CBD parking requirements	1.6.3.1	Obtain appropriate land tenure to facilitate improved parking behind shops	The intent is for the Shire to obtain an easement for land behind the shops (adjacent to Geegelup Brook) and then progress construction of car parking and secured access. Progress of this initiative has been delayed whilst awaiting finalisation of some strategic land purchases adjacent to the creek.
1.6.4	Continue to implement the recommendations from the Lighting Audit	1.6.4.1	Review the recommendations of the Lighting audit	This action wasn't progressed in 2016/17.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.1.1	Monitor the effectiveness of the existing policy and design guidelines	2.1.1.1	Enforce heritage policy and design guidelines	As with all policies these were subject to annual review at the November 2016 Standing Committee meeting.
2.1.2	Ensure the maintenance of the Town Centres achieves a high level of appearance and amenity	2.1.2.1	Maintain the Town Centres to achieve a high level of appearance and amenity	Footpath sweeping continued in 2016/17. Specific attention paid by Shire garden staff to flower beds near visitor centre and Memorial Park and Greenbushes town centre gardens. As part of 2017/18 budget process a proposal to fund additional street sweeping in Greenbushes town centre was being considered.
2.2.1	Review the municipal heritage inventory	2.2.1.1	Review the municipal heritage inventory	As at 30 June 2017 the review of the Municipal Heritage Inventory was nearing completion.
2.2.2	Recognise the requirements associated with Aboriginal heritage planning	2.2.2.1	Undertake Aboriginal heritage planning on relevant projects	No Aboriginal heritage consultation was undertaken in 2016/17.
2.2.3	Implement conservation plans for key shire owned heritage buildings	2.2.3.1	Ensure 10 year building maintenance and capital works plan is consistent with recommendations contained within conservation plans	A 4 Year Building Maintenance and Capital Improvements Plan was prepared and endorsed.
2.2.4	Work with the community to identify and assist in the implementation of projects that promote the unique heritage and history of each town	2.2.4.1	Meet with relevant stakeholders	Regular meetings are held with the Bridgetown Historical Society. Planning for the 150 anniversary of the gazettal of Bridgetown was commenced with the establishment of a community/council working group. As at 30 June 2017 the working group was developing a calendar of events for 2018.
2.3.1	Implement the Public Art Strategy	2.3.1.1	Refer to the Public Art Strategy when assessing proposals for public art	No proposals were considered in 2016/17 .

Strategy Ref	Strategy	Action Ref	Action	Comments
2.3.2	Prepare and implement management or conservation plans for key bushland reserves	2.3.2.1	Prepare and implement management or conservation plans for key bushland reserves	No new plans were prepared in 2016/17. Bridgetown-Greenbushes Community Landcare (66% funded by Shire) carried out a range of works on Shire reserves that had existing management/conservation plans, including Maslin Reserve, Sunnyside Reserve and Tweed Road Flora Reserve.
2.3.3	Prepare a Parkland Improvement Strategy	2.3.3.1	Prepare a Parkland Improvement Strategy	Funding has been included in the 2017/18 budget to progress this Action.
2.3.3	Prepare a Parkland Improvement Strategy	2.3.3.2	Prepare improvement strategies for the Bridgetown and Greenbushes cemeteries	A working party has been established to identify improvement strategies for the Bridgetown Cemetery and this led to a new niche wall being constructed in 2016/17.
2.3.3	Prepare a Parkland Improvement Strategy	2.3.3.3	Implement improvement strategies for the Bridgetown and Greenbushes cemeteries	A new niche wall at Bridgetown Cemetery and new storage shed at Greenbushes Cemetery were constructed in 2016/17. Planning for installation of a toilet at Bridgetown Cemetery continued in 2016/17.
2.4.1	Identify opportunities for protecting and enhancing the health of the Blackwood River and its tributaries	2.4.1.1	Consult with relevant stakeholders	Council significantly funds the activities of the Bridgetown Greenbushes landcare service which undertakes many activities and project on land adjoining or near the Blackwood River.
2.4.1	Identify opportunities for protecting and enhancing the health of the Blackwood River and its tributaries	2.4.1.2	Clean out Geegelup Brook every four years	This work is next scheduled for 2017/18.
2.4.1	Identify opportunities for protecting and enhancing the health of the Blackwood River and its tributaries	2.4.1.3	Reshape Geegelup Brook between IGA and Stewart Street	The Corporate Business Plan schedules this Action for 2017/18.
2.4.1	Identify opportunities for protecting and enhancing the health of the Blackwood River and its tributaries	2.4.1.4	Prepare a plan for beautification of the Geegelup Brook including aboriginal heritage approval	As a prelude to this Action the focus has been on acquiring private land adjacent to Geegelup Brook and several parcels were purchased during 2016/17. The Corporate Business Plan schedules this Action for 2018/19.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.4.1	Identify opportunities for protecting and enhancing the health of the Blackwood River and its tributaries	2.4.1.5	Acquire land adjacent to Geegelup Brook	In 2016/17 a number of properties adjacent to Geegelup Brook were either acquired or agreements entered into for acquisition (usually requires subdivision off balance of land hence process takes some time).
2.4.1	Identify opportunities for protecting and enhancing the health of the Blackwood River and its tributaries	2.4.1.6	Conduct water quality testing of Geegelup Brook every four years	Bridgetown-Greenbushes Community Landcare (66% funded by Shire) carries out monthly water testing of the Blackwood River and regular testing of Somme Creek and Geegelup Brook using electrical conductivity as a measure of salinity.
2.4.2	Implement the Regional Trails Masterplan	2.4.2.1	Promote use of trails	Council's Trails Development Advisory Committee continues to identify opportunities to link local trails, including walk, bridle, canoe and mountain bike trails. A new brochure for the little schools trail was developed and the walk trail booklet was reviewed. The information relevant to Bridgetown-Greenbushes on the 'Total Trails' website was also reviewed and updated.
2.4.3	Identify opportunities for greater recreational and commercial use of the Blackwood River	2.4.3.1	Consult with relevant stakeholders	Approvals given for two power dinghy races on Blackwood River. A kayak race was also held. In conjunction with the Trails Development Advisory Committee a grant application was submitted to complete the planning stage of the Blackwood River Foreshore development including Aboriginal Heritage Assessment, area survey, concept design to include art trail, canoe ramp, river access, seating and shelter infrastructure and Old Rectory Walk upgrade. Dependent upon the success of this grant application the planning works would commence in 2017/18.
2.4.4	Support and promote sound environmental management practices	2.4.4.1	Support operations of Councils Sustainability Advisory Committee	SAC continued to meet monthly.
2.4.4	Support and promote sound environmental management practices	2.4.4.2	Incorporate sound environmental practices into Council practices	Shire practices are continually open for review with environmental values being a consideration together with other aspects such as safety, efficiency, etc.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.4.5	Implement the Council's Pest Plant Strategy	2.4.5.1	Implement the Council's Pest Plant Strategy	In 2016/17 the focus continued to be on educational information not enforcement. Generally the resources of the Shire were directed to ensuring its own operations and property complied with the Local Law.
2.5.1	Rehabilitate, protect and conserve Shire controlled land, including hazard reduction	2.5.1.1	Prepare a Fire Management Plan for all Shire controlled land	Annually an assessment of all Shire owned and vested land is undertaken in order to identify which properties did not meet the Shire's Firebreak Order requirements. The fuel quantities on each property are assessed with the objective of reducing and maintaining such loads to no more than 8 tonnes per hectare which is considered the upper limit of acceptability by fire management agencies. In 2015/16 the Shire of Bridgetown-Greenbushes was selected to participate in a Bushfire Risk Management Planning Project funded by DFES. A joint coordinator was appointed to work with the Shires of Bridgetown-Greenbushes, Boyup Brook and Donnybrook-Balingup to prepare comprehensive plans for mitigating bush fire risk in each Shire. These plans were completed in 2016/17 and further work in planning to reduce risks will continue into 2017/18 and future years.
2.5.1	Rehabilitate, protect and conserve Shire controlled land, including hazard reduction	2.5.1.2	Implement a Fire Management Plan for all Shire controlled land	For several years a passive and unmanaged land mitigation plan has been developed by the Community Emergency Services Manager. This identified unallocated crown land and Shire Reserves and implementation of the plan is anticipated to take a number of years.
2.5.2	Continue to support community education and information programs in relation to fire protection	2.5.2.1	Provide the necessary resources for the continuation of the Community Emergency Services position, in partnership with DFES	The current MOU with DFES for the provision and funding (60% by DFES) of CESH position expires on 31 July 2018.
2.5.2	Support community education and information programs in relation to fire protection	2.5.2.1	Provide the necessary resources for the continuation of the Community Emergency Services position, in partnership with DFES	The current MOU with DFES for the provision and funding (60% by DFES) of CESH position expires on 31 July 2018.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.5.3	Support the Community Emergency Services Manager position, in partnership with DFES	2.5.3.1	Provide the necessary resources for the continuation of the Community Emergency Services position, in partnership with DFES	The current MOU with DFES for the provision and funding (60% by DFES) of CESM position is valid until 31 July 2018..
2.5.4	Investigate the need for policies and strategies concerning fire management on private properties	2.5.4.1	Review Fire Break Notice	The Firebreak Order is reviewed annually via recommendation from the Bush Fire Advisory Committee to Council. Only minor changes were made in the 2016/17 review, endorsed by Council in June 2017.
2.5.4	Investigate the need for policies and strategies concerning fire management on private properties	2.5.4.2	Enforce Fire Break Notice	In 2016/17 Ranger staff continued to monitor and enforce compliance to the Firebreak Notice and issued a number of infringements and work orders
2.5.4	Investigate the need for policies and strategies concerning fire management on private properties	2.5.4.3	Develop a five year Fire Prevention Equipment and Infrastructure Plan (ESL and Non ESL)	The new Corporate Business Plan, adopted in June 2017 contains an action setting aside an amount of \$4,000 per annum over the next 4 years at least for replacement of non-ESL equipment.
2.5.4	Investigate the need for policies and strategies concerning fire management on private properties	2.5.4.4	Construct static water tank for Sunnyside Fire Brigade	Completed.
2.6.1	Prepare a storm water management plan for Bridgetown and Greenbushes	2.6.1.1	Prepare a storm water management plan for Bridgetown and Greenbushes	The Corporate Business Plan schedules this Action for 2017/18.
2.7.1	Provide an efficient and effective kerbside waste and recyclables collection service	2.7.1.1	Monitor community satisfaction levels with the current kerbside waste and recyclables service	The last community survey, conducted in 2015/16, indicated a high level of satisfaction (124 satisfied; 35 not satisfied; 22 no opinion) with the Shire's waste and recycling services.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.7.1	Provide an efficient and effective kerbside waste and recyclables collection service	2.7.1.2	Maintain kerbside waste and recyclables collection service	Services to existing properties maintained. Commencing 1 July 2016 several additional areas in Bridgetown and North Greenbushes were provided a rubbish collection service. As of this date a new contract commenced with Warren Blackwood Waste for kerbside collection of rubbish and recycling bins, and the transport and processing of bulk recycling.
2.7.1	Provide an efficient and effective kerbside waste and recyclables collection service	2.7.1.4	Investigate the establishment of an organic waste collection service	Not commenced other than brief discussions with other local governments that provide this service.
2.7.2	Ensure the facilities and management of the Bridgetown Refuse Disposal Site meets the appropriate standard	2.7.2.1	Operate the Bridgetown Refuse Disposal Site within legislative standards	The refuse disposal site operates under a licence issued by the Department of Environment Regulation. Regular reporting is a condition of the licence. Periodic inspections are undertaken by that Department to check compliance to the conditions of the approval
2.7.2	Ensure the facilities and management of the Bridgetown Refuse Disposal Site meets the appropriate standard	2.7.2.2	Implement Bridgetown Refuse Disposal site expansion	The Corporate Business Plan schedules this Action for 2020 onwards.
2.7.2	Ensure the facilities and management of the Bridgetown Refuse Disposal Site meets the appropriate standard	2.7.2.3	Investigate possible efficiencies in waste compaction with the aim of prolonging life of waste cells	In 2016/17 a second hand BOMAG waste compacter was purchased . The intent of purchasing this machine was to achieve higher levels (2-3 times) of waste compaction in the waste cell than could previously be achieved by the Shire's tracked loader. The BOMAG waste compacter provided greater ground pressure, surface penetration and crushing loads and its use will significantly prolong the life of the waste cell.
2.7.3	Identify a long term waste disposal and recycle option for the Shire by monitoring regional initiatives and opportunities	2.7.3.1	Participate in South West Regional Waste Study	The CEO is the Shire's representative on this group and is also a member of a steering committee for aspects of the study.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.8.1	Investigate retrofitting of Shire buildings for energy and water efficiency	2.8.1.1	Consider the installation of energy and water efficiency fittings on Shire buildings	No grant opportunities for this infrastructure were identified in 2016/17 however staff worked with representatives from this area of business to identify energy efficiency options for the library and other Shire buildings with a view to progressing this further in 2017/18.
2.8.2	Future development of Shire buildings incorporates environmental sustainable design principles	2.8.2.1	Consider environmentally sustainable design principles on all future Shire buildings	The only major capital building project considered in 2016/17 was planning for expansion of the gym at the leisure centre. Environmental sustainability features addressed in the design phase were placement of windows and air conditioning.
2.8.3	Prepare and implement a gravel strategy	2.8.3.1	Investigate alternative sources of road building materials	Agreements were entered into with property owners for access to gravel supplies.
2.8.3	Source gravel from local land for road works, using powers under the Local Government Act with the view to minimise transport distances	2.8.3.2	Develop a gravel procurement strategy	As at 30 June 2017 a draft 'gravel procurement' policy had been prepared and was due to be presented to Council.
2.8.4	Investigate alternative sources of water supply for reticulation of Shire reserves and gardens	2.8.4.1	Investigate alternative sources of water to service the Bridgetown Sportsground	A prospective alternative source of water has been identified on nearby private property and discussions are to be initiated with the property owner on potential access to that source.
2.8.4	Investigate alternative sources of water supply for reticulation of Shire reserves and gardens	2.8.4.2	Conduct a feasibility study on alternative sources of water for the reticulation of Shire reserves and gardens	The Corporate Business Plan schedules this Action for post 2019/20.
2.8.5	Support and promote sound environmental management practices	2.8.5.1	Incorporate sound environmental practices into Council practices	The Sustainability Advisory Committee continued to work on developing an Environmental Code of Conduct. Sound environmental practices are incorporated into a wide range of Shire functions so it is difficult to be specific when commenting on the progress of this Action.

Strategy Ref	Strategy	Action Ref	Action	Comments
2.9.1	Support the community land care service	2.9.1.1	Renew financial support (3 years) for a community landcare service	At its August 2016 meeting Council endorsed a MOU with the Blackwood Environment Society for provision of a 3 year funding commitment for the community landcare service, expiring 30 June 2019.
2.9.1	Support the community land care service	2.9.1.2	Increase the community awareness of managing pest plants	Bridgetown-Greenbushes Community Landcare (66% funded by Shire) delivered a number of workshops in 2016/17 including on revegetation, bridle creeper and flora monitoring.
2.9.2	Support community gardens	2.9.2.1	Support the ongoing development of community gardens	Leases have been entered into with operators of the Bridgetown and Greenbushes community gardens. Both management committees are able to apply for community grants and/or service agreements
2.9.3	Support the establishment of 'friends of' groups, for Shire reserves	2.9.3.1	Support the establishment of 'friends of' groups, for Shire reserves	Community Landcare Officer has established such a group and it has worked on a number of reserves, including in 2016/17 Sunnyside Reserve, Maslin Reserve, Layman Street Reserve, Tweed Road Flora Reserve, Greenbushes Pool, Dorothy Scott Reserve and Ballejup Bushland.
2.10.1	Monitor the Shire's risk management profile and exposure to risk	2.10.1.1	Continually implement risk management assessment on all shire operations	The Shire's Safety Committee continued to operate throughout 2015/16 and provided many recommendations on risk management and work safety. The Shire continued to participate in the Regional Safety Advisor and Regional Risk programs through its insurer. The bi-annual review of the Shire's systems and procedures in relation to risk management, internal controls and legislative compliance was also completed - refer Action 4.2.3.6.
2.10.2	Explore links and support for sustainable towns concepts	2.10.2.1	Explore links and support for sustainable towns concepts	The Corporate Business Plan identifies this as a long term action - to be actioned post 2019/20.
2.10.3	Liaise with WALGA on development of a Climate Change Strategy	2.10.3.1	Liaise with WALGA on development of a Climate Change response	No action in 2016/17

Strategy Ref	Strategy	Action Ref	Action	Comments
3.1.1	Ensure the Bridgetown Leisure Centre provides a wide range of activities and services, at an appropriate cost	3.1.1.1	Implement Bridgetown Leisure Centre Business Plan	An internal restructure at the Bridgetown Leisure Centre was finalised by 30 September 2016. The financial performance of the leisure centre is proposed on an annual basis to be aligned to the projections contained in the business plan. Unfortunately financial performance in 2016/17 was well below what was projected in the business plan. As at 30 June 2017 the business plan was being reviewed to set some revised financial targets to meet as there is an acknowledgment that its current financial performance must improve. The business plan is also being amended to reflect the gym expansion project.
3.1.2	Implement the Library Business Plan	3.1.3.1	Implement the Community Services Strategy	This strategy has continued to be the overarching 'guide' for how the Community Services Department team operates and is based on providing community services from our existing facilities (library, leisure centre, etc.) rather than seek to develop new facilities.
3.1.2	Implement the Library Business Plan	3.1.3.2	Participate in regional project for replacement library software	The Shire of Bridgetown-Greenbushes Public Library is a member of the South West Library Consortia (SWLC). The SWLC is a group of Western Australian Local Governments who entered into a Participation Agreement around a common set of resourcing sharing goals. The SWLC provides a One-Card library service to residents by way of a fully shared single database Library Management System (LMS) and standardized policies. During 2016/17 the Bridgetown-Greenbushes Library transitioned to the new library management system as an active member of SWLC. In May 2017 the new system became operational
3.1.3	Implement the Sport and Recreation Strategic Plan	3.1.3.1	Implement capital works as recommended in Sport and Recreation Strategic Plan	The construction of the new change rooms at Bridgetown Sportsground were substantially completed by 30 June 2017. Other capital works at sporting facilities were replacement of some storm damaged horse stables at Bridgetown Sportsground, various works on the clubhouse at Greenbushes Golf Club and works at the Bridgetown-Greenbushes Leisure Centre.

Strategy Ref	Strategy	Action Ref	Action	Comments
3.1.4	Promote the Shire as a Centre of Excellence for artistic and cultural pursuits	3.1.4.1	Support a community based approach to the provision of art and culture development	<p>In 2015/16 the Blackwood Valley Arts Alliance Inc was awarded \$5,000 in the form of a community grant. The conditions of this funding included provision of 50% of the grant (\$2,500) to be utilised for administrative and operational costs. The remaining 50% of the grant (\$2,500) was to be accessed/utilised as seeding funding to attract additional grants from art and cultural funding bodies to enhance the sustainability of the Blackwood Valley Arts Alliance Inc. In awarding the \$5,000 grant, Council noted that it had, in preceding years, invested significant sums in the employment of an Art and Cultural Officer (fixed term) whose primary goals included working with the community to identify the need for, and capacity to develop, an independent, incorporated arts group. The intention behind this goal was to support community driven art and cultural development in the community by the establishment of a community driven art group (who would have access to considerably more funding opportunities than are available for a local government authority). It was considered that this was a more sustainable and viable model for the ongoing development of art and cultural programs within the community. The provision of the \$5,000 funding was considered a “pilot program” to see if the Blackwood Valley Arts Alliance Inc had the capacity to continue to grow, develop and expand the cultural and artistic goals of the community. This was done in alignment with the Community Services Strategy which identifies Council’s commitment to consider providing funding to a representative art and cultural group(s) to drive art and cultural initiatives at the community level, rather than the local government level. In 2016/17 Council agreed to carry over \$2,500 from the original \$5,000 that had remained unspent. This was claimed in may 2017 being matched to a \$5,000 State Government grant.</p>

Strategy Ref	Strategy	Action Ref	Action	Comments
3.1.5	Support Arts, Culture and Recreation	3.1.5.1	Fund (via community grants or service agreements) relevant stakeholders to deliver arts, cultural and recreational programs	In the 2015/16 budget a total of \$161,290 was allocated for community grants, service agreements and discretionary donations. Of this funds were provided to the following for a range of arts, cultural and recreational programs - Blackwood Country Gardens, Bridgetown Lawn Tennis Club, Bridgetown Golf Club, Bridgetown Netball Association, Blues at Bridgetown, BGBTA, Blackwood Arts Alliance, Golden Horseshoe Endurance Ride Committee, South West Academy of Sport and the Rotary Club of Bridgetown.
3.1.6	Implement the Regional Trails Masterplan	3.1.7.1	Promote use of trails	Council's Trails Development Advisory Committee continues to identify opportunities to link local trails, including walk, bridle, canoe and mountain bike trails. A new brochure for the little schools trail was developed and the walk trail booklet was reviewed. The information relevant to Bridgetown-Greenbushes on the 'Total Trails' website was also reviewed and updated.
3.2.1	Consolidate and implement the Disability Access and Inclusion Plan and the Active Ageing Strategy	3.2.1.1	Implement Disability Access, Inclusion Plan	The Disability Access and Inclusion Plan is implemented in partnership with Council's Access and Inclusion Committee. In 2016/17 the Committee considered a number of issues including access constraints within the Bridgetown CBD, use of the community bus, and parking limitations with Bridgetown CBD and delivery of the "Me2" program at the recreation centre.
3.2.1	Consolidate and implement the Disability Access and Inclusion Plan and the Active Ageing Strategy	3.2.1.2	Implement the Active Ageing Plan	The revised Age Friendly Community Plan 2016-20 (adopted June 2016) contains 48 recommendations and the Access and Inclusion Committee is charged with progressing these recommendations. Elsewhere in this annual report comment has been made about the progress made with Access Housing regarding the development of more aged accommodation. The Access and Inclusion Committee has progressed a number of other recommendations in 2016/17 including the establishment of a contact group, organising morning tea for seniors to interact and network, survey aged persons, make recommendations on various access issues and parking constraints.

Strategy Ref	Strategy	Action Ref	Action	Comments
3.3.1	Implement the Youth Friendly Community Plan	3.3.1.1	Implement the Youth Friendly Community Plan	A new Youth Plan was prepared in 2016/17 with the development and associated consultation driven by a youth leadership group.
3.3.2	Encourage a diverse range of employment opportunities	3.3.2.1	Meet with relevant stakeholders	Some work experience opportunities were provided to school students via structured programs. Mature aged work experience was also provided.
3.4.1	Implement the findings of the Lighting Audit	3.4.1.1	Review the recommendations of the Lighting audit	No initiatives were progressed in 2016/17.
3.4.2	Install and monitor CCTV	3.4.2.1	Install CCTV	CCTV is no longer an eligible funding item under crime prevention grant programs. Council may have to consider establishing and funding a reserve account for this purpose.
3.4.2	Install and monitor CCTV	3.4.2.2	Operate CCTV in accordance with Council Policy	Closed Circuit Television (CCTV) Policy adopted by Council on 30 May 2013 and since then access to CCTV vision has been administered in accordance with the Policy
3.4.3	Develop and maintain a close relationship with local police	3.4.3.1	Arrange regular contact with Law Enforcement agencies to discuss crime prevention planning and programs	CEO seeks regular meetings with Officer in Charge of Bridgetown Police. OIC also met with Council on 10 November 2016 to discuss general policing issues. OIC also attends LEMC meetings and was requested to attend some meetings regarding planning for Commonwealth Games Baton Relay visit to Bridgetown in February 2018.
3.4.4	Monitor emergency risk, preparedness and response	3.4.4.1	Regularly monitor emergency risk, preparedness and response	Work continued on an emergency risk management register.

Strategy Ref	Strategy	Action Ref	Action	Comments
3.4.5	Monitor the Shire's risk management profile and exposure to risk	3.4.5.1	Implement risk management assessment on all shire operations	The Shire's Safety Committee continued to operate throughout 2015/16 and provided many recommendations on risk management and work safety. The Shire continued to participate in the Regional Safety Advisor and Regional Risk programs through its insurer. The bi-annual review of the Shire's systems and procedures in relation to risk management, internal controls and legislative compliance was also completed - refer Action 4.2.3.6.
3.5.1	Promote steady population growth to maintain and enhance current service provision	3.5.1.1	Ensure the local planning scheme allows for a wide range of land for development	The current town planning schemes have sufficient flexibility to allow a wide range of development. The Scheme Amendment process is available if changes are required.
3.5.2	Consult with the State Government to review the status of the Bridgetown High School	3.5.2.1	Consult with the State Government to review the status of the Bridgetown High School	No action taken in 2016/17.
3.5.3	Collaborate with regional partners and government agencies for health service provision and community housing development	3.5.3.1	Correspond and meet with regional partners and government departments to discuss health services and community housing development, prepare a submission where relevant	This is done when the opportunity arises or on an "as-needs" basis.
3.5.4	Implement the Youth Friendly Community Plan	3.5.4.1	Implement the Youth Friendly Community Plan	A new Youth Plan was prepared in 2016/17 with the development and associated consultation driven by a youth leadership group.

Strategy Ref	Strategy	Action Ref	Action	Comments
3.5.5	Support the provision of education and training	3.5.5.1	Correspond and meet with local organisations and government departments to discuss the provision of education and training, prepare submissions where relevant	Council's submission on the South West Blueprint in 2014/15 expressed concern about the lack of actions or initiatives (other than some super town discussion with regard to Manjimup) to make the Warren Blackwood a more attractive and economically viable place for young adults to work and live. No specific meetings were held with organisations or Government agencies on the issue of education and/or training in 2016/17.
3.5.6	Assess health service provision levels	3.5.6.1	Implement the Active Ageing Strategy and DAIP	Both the Age Friendly Community Plan and Disability Access and Inclusion Plan are implemented in partnership with Council's Access and Inclusion Committee. In 2016/17 the focus was on the continued delivery of the "Me2" program at the recreation centre, a review of the current ACROD and infirm parking bay programs in Bridgetown with a recommendation to phase out the infirm bays and replace with more ACROD bays, and in conjunction with the South West Development Commission and Access Housing investigate potential sites for development of aged accomodation in Bridgetown and further units at Stinton Gardens Estate in Greenbushes.
3.5.7	Provide Community Grants and Service Agreements up to a prescribed limit set by Council	3.5.7.1	Provide annual resources for Community Grants and Service Agreements up to a value of \$160,000	In the 2016/17 budget a total of \$161,290 was allocated for community grants, service agreements and discretionary donations.
3.6.1	Provide Community Grants and Service Agreements up to a prescribed limit set by Council	3.6.1.1	Provide annual resources for Community Grants and Service Agreements up to a value of \$160,000	In the 2016/17 budget a total of \$161,290 was allocated for community grants, service agreements and discretionary donations.

Strategy Ref	Strategy	Action Ref	Action	Comments
3.6.2	Conduct the annual 'Thank the Volunteer' Function	3.6.2.1	Conduct an annual 'Thank the Volunteer' Function	Volunteers Function held on 31 March 2017.
3.6.3	Nominate individuals or community groups for State and Federal awards	3.6.3.1	Assess State and Federal awards available and submit nominations where appropriate	No external nominations made in 2016/17.
3.6.4	Provide advice and assist local community organisations to identify funding sources	3.6.4.1	Promote the availability of grant funds to community groups	The Community Services Department has a register of community groups and as grant opportunities are identified emails are sent to relevant community groups advising of potential opportunities.
3.7.1	Fund and/or support local and regional events where a demonstrable community benefit can be shown	3.7.1.1	Provide resources (via community grants or service agreements) for local and regional events that have community benefit	In 2016/17 funding via either a service agreement or community grant was provided to Blues at Bridgetown, Winter in Bridgetown Festival, Blackwood Country Gardens Festival, Blackwood Marathon, Bridgetown Agricultural Show, Golden Horseshoe Endurance Ride, Taste of Blackwood and Bridgetown Easter Tennis Tournament. Via CEO donations financial assistance was provided to the Bridgetown Scramble, Bridgetown/Greenbushes golf challenge, Blackwood Valley Wine Show, Red Sky Ride, Bridgetown Bowling Club "Dash for Cash" event and Greenbushes Fun Run.
3.8.1	Publish the council newsletter	3.8.1.1	Publish the council newsletter on a bi monthly basis	In 2016/17 the Insight was published and circulated in August, October, December, February, April and June
3.8.2	Fund and/or support local and regional events where a demonstrable community benefit can be shown	3.8.2.1	Provide resources (via community grants or service agreements) for local and regional events that have community benefit	Refer comments for Action 3.7.1.1

Strategy Ref	Strategy	Action Ref	Action	Comments
3.8.3	Acknowledge and support volunteers and community groups	3.8.3.1	Administer the annual Australia Day Awards	Awards were determined by council at its December 2016 meeting after nominations were called for via an article in the Insight Newsletter and other reporting mechanisms. The awards were presented at the 2017 Australia Day Breakfast.
3.8.3	Acknowledge and support volunteers and community groups	3.8.3.2	Host an annual Volunteer Function	Volunteers Function held on 31 March 2017.
3.9.1	Implement the Youth Friendly Community Plan	3.9.1.1	Implement the Youth Friendly Community Plan	A new Youth Plan was prepared in 2016/17 with the development and associated consultation driven by a youth leadership group.
3.9.2	Support the provision of education and training	3.9.2.1	Correspond and meet with local organisations and government departments to discuss the provision of education and training, prepare submissions where relevant	Some preliminary discussions were held with Greenbushes community representatives about the status of the Greenbushes Primary School with more discussions set to occur in 2017/18.
3.10.1	Update and implement the Disability Access and Inclusion Plan, and include the audit findings	3.10.1.1	Update and implement the Disability Access and Inclusion Plan, and include the audit findings	Actions taken in 2016/17 focused on the "Me2" program at the recreation centre which was initiated after a successful grant application occurred. Other initiatives included information regarding disability access in the Insight newsletter.

Strategy Ref	Strategy	Action Ref	Action	Comments
3.10.2	Investigate possible local and regional transport solutions relevant to the Age Friendly Community Plan and Youth Friendly Community Plan	3.10.2.1	Implement the the Age Friendly Community Plan and Youth Friendly Community Plan	Refer Comments for Action 3.5.6.1. A new Youth Plan was prepared and adopted in 2016/17 with its development and youth consultation being driven by a youth leadership group. The Age Friendly Community Plan 2016-20 contains specific recommendations to explore cost effective ways to utilize the Shire's community bus to improve transport within the Shire and as at 30.6.17 a grant application had been submitted to progress this recommendation.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.1.1	Continue to publish the council newsletter	4.1.1.1	Publish the council newsletter on a bi monthly basis	In 2016/17 the Insight was published and circulated in August, October, December, February, April and June
4.1.2	Continue to acknowledge and support volunteers and community groups	4.1.2.1	Host an annual Volunteer Function	Volunteers Function held on 31 March 2017.
4.1.3	Regularly review community engagement strategies and policies	4.1.3.1	Review community engagement strategies and policies annually	Review of Council policies occurred in November 2016.
4.1.4	Implement community satisfaction and aspirations feedback survey	4.1.4.1	Internally facilitated community survey to inform desktop review of the Strategic Community Plan	The next review (desktop) of the Strategic Community Plan will occur in 2018/19 and will include a community survey.
4.1.4	Implement an annual feedback survey	4.1.4.2	Externally facilitated Community Engagement and Survey to inform full review of Strategic Community Plan	With the adoption by Council of a new Strategic Community Plan in June 2017 the next full review is scheduled to occur in 2020/21. As part of the 2016/17 review of the Strategic community Plan an extensive community engagement program was delivered including community workshops, meetings, etc.
4.1.5	Investigate social networking opportunities	4.1.5.1	Implement Social Networking Policy	The Shire's Facebook Page, email service and website were used as a communication tools.
4.1.6	Update the Shire and Visitor Centre website	4.1.6.1	Enhance the Shire website	Improvements were made in 2016/17.
4.1.7	Continue to provide information packs to new residents	4.1.7.1	Provide the necessary resources to update information contained in the information pack, and provide to all new residents	New residents information pack circulated via real estate agents, customer service and library
4.1.8	Support initiatives to nurture local leaders in partnership with community groups	4.1.8.1	Meet regularly with community groups to provide support for local leaders	Meetings held with numerous community groups in 2016/17.
4.1.9	Provide regular feedback to the community on the outcomes of engagement	4.1.9.1	Continue to publish the Shire Newsletter on a bimonthly basis including outcomes of community engagement	In 2016/17 the Insight was published and circulated in August, October, December, February, April and June

Strategy Ref	Strategy	Action Ref	Action	Comments
4.1.9	Provide regular feedback to the community on the outcomes of engagement	4.1.9.2	Maintain and promote the Shire's website to improve online access and functionality to the community	Improvements were made in 2016/17.
4.2.1	Continue to provide Elected Member training and development	4.2.1.1	Identify training opportunities for Elected Members	WALGA provides a weekly direct email service to all elected members and included in this is an update on training opportunities. This has allowed elected members to determine interest in training needs and can approach the CEO for approval (from Shire President) to attend. In 2016/17 the Department of Local Government and Communities offered subsidised training for elected members and a number of councillors attended sessions in the South-West..
4.2.1	Continue to provide Elected Member training and development	4.2.1.2	Conduct a bi-annual Elected Member Study tour	Next study tour scheduled for 2017/18.
4.2.2	Encourage WALGA to facilitate training on-line or in the South West region	4.2.2.1	Correspond with WALGA to encourage online training or facilitation of training in the South West region	A number of elected member training courses were held in the South-West in 2015/16.
4.2.3	Ensure compliance with relevant legislation	4.2.3.1	Continue staff attendance at relevant training and workshops	Annual performance review process identifies individual staff training requirements
4.2.3	Ensure compliance with relevant legislation	4.2.3.2	Complete Annual Compliance Return and ensure full compliance	The compliance audit return for the 2016 year was presented to the Audit Committee on 16 March and to Council's March 2017 meeting. After completing the responses to questions contained in the 2014 Compliance Audit return it was noted that total compliance was achieved in all areas.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.2.3	Ensure compliance with relevant legislation	4.2.3.3	Review the Records Management Plan	An internal review of the Records Management Plan was done in 2014/15 including referral to the State Records Office. The next review is scheduled for post 2020.
4.2.3	Ensure compliance with relevant legislation	4.2.3.4	Implement recommendations from the Records Management Plan review	This has been implemented progressively. Planning for a new archive storage facility at the Shire Depot occurred in 2016/17 with a view to funding this in 2017/18.
4.2.3	Ensure compliance with relevant legislation	4.2.3.5	Develop accounting software setup to ensure ease of statutory reporting requirements including the Long Term Financial Plan and to provide improved management accounting reports	New reporting framework has been developed.
4.2.3	Ensure compliance with relevant legislation	4.2.3.6	Undertake review of systems for risk management, internal controls and legislative compliance as required under Audit Regulation No. 17	In accordance with Audit Regulation 17 the Shire's executive staff, with assistance from LGIS Risk undertook a review of the Shire's systems and procedures in relation to risk management, internal controls and legislative compliance. The review was presented to Council's Audit Committee meeting of 6 December 2016 and subsequently to the December 2016 ordinary council meeting. A total of 50 recommendations were contained in the report and these will further enhance the Shire's systems and procedures. The overall findings of this review found that Council's risk management, internal controls and legislative compliance systems and procedures are appropriate and effectively maintain significant controls.
4.2.3	Ensure compliance with relevant legislation	4.2.3.7	Prepare a Probity Plan as identified in the 2014 Audit Regulation No. 17 review	The action to prepare a Probity Plan was superseded in the December 2016 Audit Regulation 17 review which dismissed the need for such a Plan.
4.2.3	Ensure compliance with relevant legislation	4.2.3.8	Establish an internal audit function as identified in the 2014 Audit Regulation No. 17 review	The Corporate Business Plan schedules this Action for post 2019/20.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.2.3	Ensure compliance with relevant legislation	4.2.3.9	Development of a legislative compliance manual linked to each business unit as identified in the 2014 Audit Regulation No. 17 review	An annual compliance calendar is currently being prepared
4.2.4	Review service levels which may have a consequent impact upon the organisation structure	4.2.4.1	Review one service delivery area per year	A service level review of parks & gardens was commenced in 2016/17 and will be completed in 2017/18.
4.2.5	Implement bi-annual feedback survey to monitor service provision	4.2.5.1	Implement bi-annual community survey to monitor service provision	Next survey to be undertaken in 2018/19 as part of review of Strategic Community Plan.
4.2.6	Provide quality local government services	4.2.6.1	Provide quality local government services	This is a difficult Action to report on as the determination of "quality" can be subjective and is best determined by councillors after taking into account feedback from the community
4.3.1	Lobby government and industry to represent the community's needs, as required	4.3.1.1	Lobby relevant stakeholders	This is a very broad action and represents a significant portion of the work undertaken by Shire Officers and councillors. Relevant stakeholders include Parliamentarians (both State and Federal), Government agencies, funding agencies, community groups, local government representative groups such as WALGA and numerous individuals
4.4.1	Review existing policies to determine if the regulatory framework is aligned to the needs of the broader community	4.4.1.1	Annually review all policies and strategies	Annual policy review completed in November 2016. Ad-hoc policy development and review occurred throughout the year.
4.4.2	Provide staff training to improve communication skills and customer relations	4.4.2.1	Facilitate appropriate training for staff in line with Workforce Plan	The Workforce Plan recommends that an annual review of current skills, knowledge, role positions and capacity be done for each employee in the annual performance review process. This was achieved.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.4.3	Provide better information to the community regarding regulatory requirements	4.4.3.1	Provide information to the community regularly through the newsletter and information sheets with a focus on regulatory requirements	The Insight is Council's most formal communication tool and is used to provide a wide range of information to the community. In 2016/17 information regarding regulatory requirements was provided for cat and dog registration, dog owner responsibilities, microchipping, fire control and firebreak order compliance, pest plant responsibilities, pensioner concession application requirements, school and medical centre parking, extractive industries application process, stock attacks and maintenance of road verges.
4.4.4	Implement annual community satisfaction and aspirations surveys and targeted surveys (including feedback forms)	4.4.4.1	Implement bi-annual community survey to monitor service provision	Next survey to be undertaken in 2018/19 as part of review of Strategic Community Plan.
4.5.1	Develop and implement the Integrated Planning and Reporting framework	4.5.1.1	Progressively implement the Integrated Planning Framework requirements, ensuring compliance with Local Government Act and regulations	Regulation 19DA of the Local Government (Administration) Regulations 1996 requires an annual review of the Corporate Business Plan. The primary integrated planning focus in 2016/17 was the preparation of a new Strategic Community Plan which included a substantial suite of community engagement mechanisms. The new Strategic Community Plan was adopted by Council in June 2017. At the same meeting the annual review of the Corporate Business Plan was endorsed as well as a new Long Term Financial Management Plan and consolidated Asset Management Plan. Other integrated planning documents reviewed in 2016/17 were the Youth Plan, 10 Year Strategic Works Plan, Plant/Fleet Replacement Plans and the 4 Year Building Maintenance and Capital Improvements Plan.
4.5.2	Monitor and consider initiatives through local government reform	4.5.2.1	Obtain information on local government reform to consider initiatives	No specific action was taken on reform in this Council in 2016/17 and the issue of regional local government reform wasn't addressed by the State Government. Instead a watching brief is maintained on the issue.
4.5.3	Seek efficiencies in planning and operations	4.5.3.1	Develop a review schedule for integrated planning framework	A six year integrated review schedule has been prepared.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.5.3	Seek efficiencies in planning and operations	4.5.3.2	Review current parkland/cemetery maintenance procedures	Additional resources were allocated in the 2015/16 budget for cemetery maintenance and was maintained in 2016/17.
4.5.3	Seek efficiencies in planning and operations	4.5.3.3	Progressively implement efficiencies in irrigating Council's open spaces	An annual budget allocation is made for this work. In 2016/17 Memorial Park was irrigated .
4.5.4	Minimise own source funding of capital projects	4.5.4.1	Investigate funding options for all Shire services and infrastructure	Grant funding opportunities are continually monitored and applications are submitted when funding conditions correlate to actions proposed by council in its Corporate Business Plan and/or annual budget.
4.5.5	Implement the Corporate Business Plan	4.5.5.1	Implement a Corporate Business Plan that complies with the requirements outlined in the Local Government Act and regulations	The Corporate Business Plan was used to inform the draft 2016/17 budget. A review of the Corporate Business Plan was endorsed by Council at its June 2017 meeting
4.5.6	Regularly review service level provision	4.5.6.1	Review one service delivery area per year	Parks and gardens was selected as the first service delivery area for review and this is expected to be completed by December 2017
4.6.1	Establish targets and monitor performance for income stream types	4.6.1.1	Review and monitor performance of income streams	A new Long Term Financial Plan developed which takes future income and expenditure assumptions.
4.6.2	Identify appropriate areas for the application of the user pays cost recovery principle	4.6.2.1	Assess level of fees and charges to apply cost recovery principle where appropriate	This is a consideration in the annual review of fees and charges.
4.6.3	Review the rating structure at least once every 5 years	4.6.3.1	Conduct a review of the rating structure	The Corporate Business Plan schedules this Action for 2018/19

Strategy Ref	Strategy	Action Ref	Action	Comments
4.6.3	Review the rating structure at least once every 5 years	4.6.3.2	Apply revaluations received for properties rated on the Gross Rental Valuation method	The Corporate Business Plan schedules this Action for 2018/19
4.7.1	Develop and implement a Workforce Plan, including a staff attraction and retention strategy	4.7.1.1	Implement Workforce Plan	Integrated Workforce Plan endorsed by Council in December 2013 and since then nearly all of its recommendations have been implemented.
4.7.1	Develop and implement a Workforce Plan, including a staff attraction and retention strategy	4.7.1.2	Review Workforce Plan	This is an action for 2017/18.
4.7.2	Continue to implement staff training and development programs	4.7.2.1	Facilitate appropriate training for staff through the development of a Staff Training Plan	The annual performance review process identifies training opportunities or requirements for all staff. In 2016/17 an online learning management system (LMS) was developed with online training specialists and is intended to provide an internal resource for training as an alternative to external training. The LMS is proposed to commence implementation in 2017/18.
4.7.3	Improve the Shire office accommodation for staff	4.7.3.1	Develop a 5 Year Information Technology and Communication Strategy	The Corporate Business Plan schedules this Action for 2017/18.
4.8.1	Maintain membership of the Warren Blackwood Strategic Alliance	4.8.1.1	Continue with membership commitments of the Warren Blackwood Strategic Alliance	Membership maintained
4.8.2	Actively participate in the south-west zone of WALGA and the south-west branch of the LGMA	4.8.2.1	Have Council representation at South-West zone of WALGA and South-West branch LGMA functions	Cr Pratico (Council delegate) and/or CEO attended nearly all Zone meetings in 2016/17. CEO attended some LGMA Branch meetings
4.8.3	Continue to collaborate and investigate opportunities for shared services in cooperation with regional partners	4.8.3.1	Correspond and meet with regional partners to discuss shared services, prepare submissions and allocate funding when appropriate	In conjunction with the Shire of Donnybrook-Balingup an Asset Management Coordinator is employed. The Shire of Manjimup is engaged to undertake some bridge maintenance services.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.9.1	Monitor the Shire's risk management profile and exposure to risk	4.9.1.1	Implement risk management assessment on all shire operations	The Shire continued to participate in the Regional Safety Advisor and Regional Risk programs through its insurer
4.9.2	Continue to support the Community Emergency Services Manager position, in partnership with DFES	4.9.2.1	Provide the necessary resources for the continuation of the Community Emergency Services position, in partnership with DFES	The MOU with DFES for the provision and funding (60% by DFES) of CESM position was renewed for a further 3 year period expiring 31 July 2018.
4.9.3	Continue to support LEMC	4.9.3.1	Have Council representation at all LEMC meetings	In 2016/17 Council had three councillors appointed to LEMC
4.9.4	Monitor and review emergency management policies and strategies	4.9.4.1	Annually review all policies and strategies	Annual review held at November Standing Committee
4.9.5	Recognise the commitment of volunteers (also refer to Outcome 3.6)	4.9.5.1	Conduct an annual 'Thank the Volunteer' Function	Volunteers Function held on 31 March 2017.

Strategy Ref	Strategy	Action Ref	Action	Comments
4.10.1	Develop and implement asset management plans	4.10.1.1	Implement Asset Management Plans by ensuring the inclusion of expenditure requirements in the Corporate Business Plan and Long Term Financial Plan	<p>Asset Management Plans provide estimates of required expenditure for renewal of existing assets and this is factored into annual review of Long Term Financial Plan. The Asset Management Strategy includes an improvement plan that outlines the actions required to reduce the potential of a funding gap between the required level of renewal/upgrade of assets as compared to the actual funding currently being provided through the Budget and Long Term Financial Planning process.</p> <p>The strategy document indicates there is currently a shortfall or 'gap' in actual funding (provided in Council's budget) compared to 'whole of life' renewal requirements (as determined using current data held on the assets' age, condition and levels of service provided). The underlying reasons for this 'gap' will need to be analysed to ensure that Council's existing levels of service provided to the community are sustainable. The analysis will include ensuring the useful lives, remaining useful lives, replacement cost and current condition of Council's assets are accurately rated and recorded as these factors have a major influence on the projected renewal cost and ultimately on the size of any reported funding 'gap'.</p>
4.10.2	Periodically review the use of Shire buildings to ensure their use is optimised	4.10.2.1	Periodically review the use of Shire buildings to ensure their use is optimised	The Corporate Business Plan schedules this Action for post 2019/20.