



***ANNUAL REPORT &
ANNUAL FINANCIAL REPORT
For the Year Ending 30 June 2019***

Our Vision

'A beautiful place to live'

Working together with the community to achieve our shared objectives

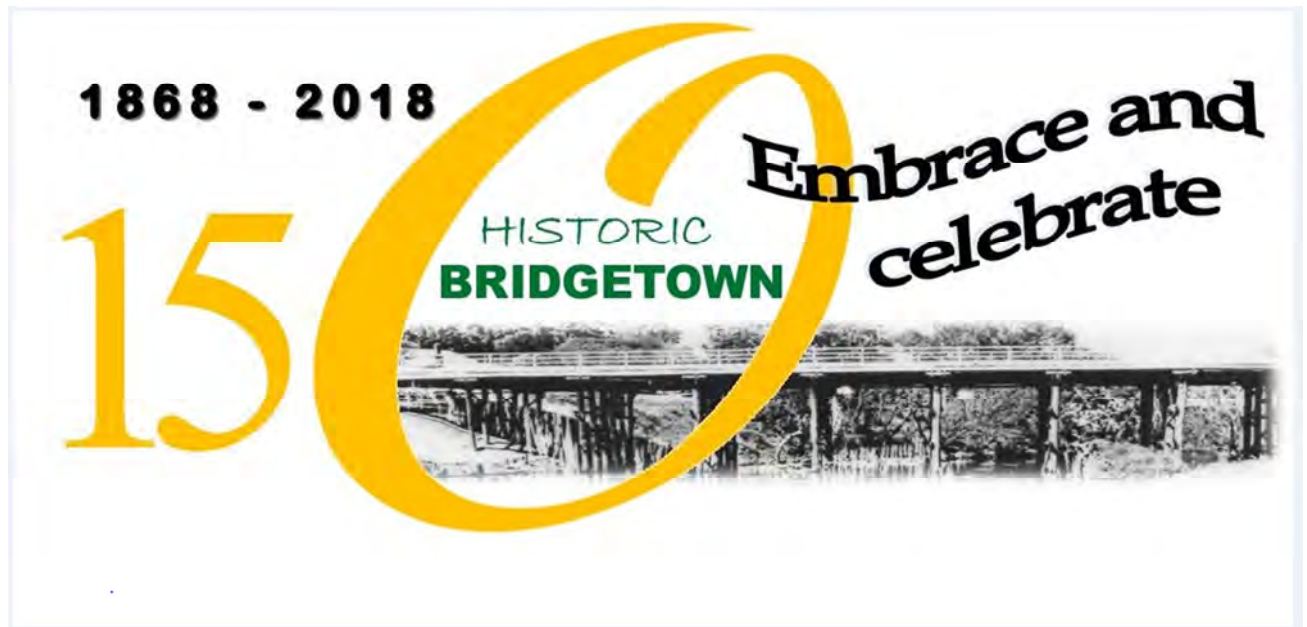


Table of Contents

PART 1 - OVERVIEW

Information about this Report	4
Our Shire	5
Our Council and Organisational Structure	6
President's Report.....	12
Chief Executive Officer's Report	15

PART 2 – PLAN FOR THE FUTURE

Council's Integrated Planning Framework.....	30
Overview of Council's Strategic Community Plan	33
Overview of the Strategic Community Plan Key Goals & Objectives	35
Overview of the Corporate Business Plan.....	36
Corporate Business Plan – Annual Reporting	38
Asset Management Planning	41
Long Term Financial Planning.....	41
Workforce Planning	42

PART 3 – REGULATORY REQUIREMENTS

Compliance Audit Return	44
Complaints to the Ombudsman WA.....	44
Public Interest Disclosures	44
Freedom of Information Matters	45
National Competition Policy	45
Report on Disability Access & Inclusion Plan	45
Report on Complaints Made Against Councillors	49
Prescribed Information on Payments to Employees.....	49

Local Laws	49
Record Keeping Plan (State Records Act 2000)	51

PART 4 – FINANCIALS

Appendix 1 - Annual Financial Report and Independent Audit Report

PART 5 – MEASURING OUR PERFORMANCE

Appendix 2 – Report on 2017/18 Implementation of Actions Contained in Corporate Business Plan



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: 97610 800

Fax: 97612 023

Email: btshire@bridgetown.wa.gov.au

Website: www.bridgetown.wa.gov.au

Our Council and Organisational Structure

Elected Members

In 2018/19 the Council consisted of:

North Ward

Cr Tony Pratico (*President*)

Cr Pat Scallan

South Ward

Cr Julia Boyle

Cr John Bookless

Cr Doreen Mackman

Cr Joann Moore

Cr John Nicholas

Cr Chris Wallace (*resigned 22.1.19*)

Cr Alan Wilson (*Deputy President*)

At its February 2019 meeting Council resolved to note the resignation of Cr Wallace and sought (and ultimately received) approval from the Electoral Commissioner to allow the vacancy to remain unfilled until the Ordinary Election day scheduled for Saturday, 19 October 2019.

Councillor Attendance at Meetings – July 2018 to June 2019

Councillor	No. of Council Meetings During Term	No. Attended	No. of Concept Forum Meetings During Term	No. Attended	No. of Electors Meetings During Term	No. Attended
John Bookless	14	14	8	7	1	1
Julia Boyle	14	14	8	8	1	1
Doreen Mackman	14	13	8	8	1	1
Joann Moore	14	12	8	7	1	1
John Nicholas	14	13	8	7	1	1
Tony Pratico	14	14	8	8	1	1
Pat Scallan	14	14	8	6	1	0
Chris Wallace	8	4	3	2	0	0
Alan Wilson	14	12	8	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.

Council Concept Forums

Council Concept Forums are typically held on the 2nd Thursday each month excluding the months of January and December each year and the month of October every 2nd year, coinciding with ordinary local government elections.

Council Concept Forums involve councillors and staff meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are sometime away from being presented to Council for decision. In discussing such issues, staff look for guidance from the elected members as they research the matter and draft the report. Councillors and staff are

also looking to present ideas and concepts for future consideration. Examples of the type of issues concept forums may cover include –

- Discussion on current matters of a local or regional significance;
- Discussion on matters relating to the future development of the local government;
- Discussion on significant revenue-raising requirements or expenditure needs;
- Development of internal strategic, planning, management and financial documents, including the annual budget;
- Discussion on governance processes and effectiveness;
- The brainstorming of ideas;
- Policy development and direction (but not adoption); and
- Breaking down of complex issues scheduled to come before Council in the medium to longer term

Committees

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 2018/19 ten (10) Advisory Committees functioned, these being:

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 2018/19 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 2018/19 councillor delegates to this Committee were Cr Bookless, Cr Moore, 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 2018/19 councillor delegates to this Committee were Cr Pratico and Cr Wallace noting that Cr Wallace ended his term as councillor in January 2019.

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 2018/19 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 2018/19 councillor delegates to this Committee were Cr Bookless, Cr Boyle and Cr Pratico.

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 2018/19 councillor delegates to this Committee were Cr Pratico, Cr Wallace and Cr Wilson noting that Cr Wallace ended his term as councillor in January 2019.

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 2018/19 councillor delegates to this Committee were Cr Nicholas and Cr Pratico.

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 2018/19 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 2018/19 councillor delegates to this Committee were Cr Scallan and Cr Wallace.

Youth Services Advisory Committee

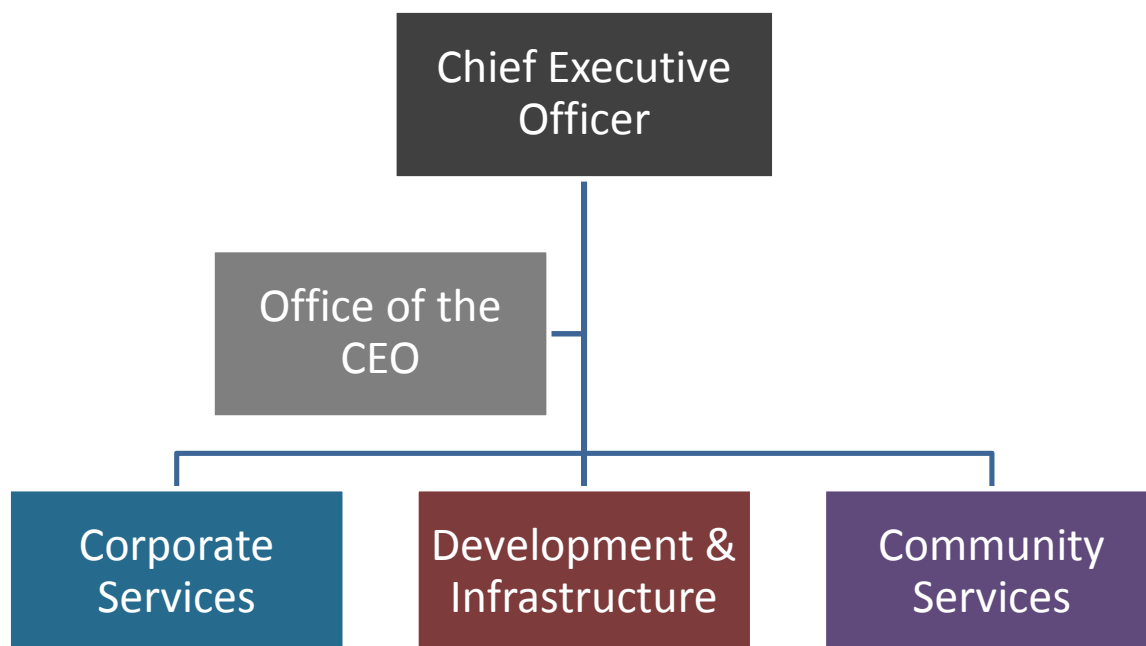
1. To advise Council on the establishment of priorities and review of progress on the implementation of the strategies identified in the relevant Youth Plan.
2. To formally report to Council annually on the implementation of the Youth Plan.

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 2018/19 councillor delegates to this Committee were Cr Bookless and Cr Pratico.

Organisational Structure

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



Under the current structure the staff in the 'Office of the CEO' report directly to the CEO. All other departments report to an Executive Manager, being:

- Executive Manager Corporate Services – Michelle Larkworthy
- Executive Manager Development & Infrastructure – Gilbert Arlandoo
- Executive Manager Community Services – Elizabeth Denniss

On the following page is a list of the 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
Ranger & Regulatory Services

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)
Shire Building Maintenance
Cleaning of Shire Facilities

Development & Infrastructure

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
Planning & Development Approvals
Town Planning Schemes and Amendments
Subdivisions
Road Names
Heritage
Building Approvals
Environmental Health
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

PRESIDENT'S REPORT

I am pleased to present this annual report to the community, reflecting what has been a challenging yet productive year for your Council.

The Chief Executive Officer has also prepared a report in this Annual Report in which he has summarised a number of the main issues addressed by Council in 2018/19.

I don't intend to repeat that process but will touch on a few of the major issues that occurred during the year.

Bridgetown 150 Year Anniversary Celebrations

Bridgetown was settled in 1868, specifically 4 June 1868, meaning that the 150 year anniversary of settlement occurred on 4 June 2018.

Rather than celebrate the anniversary with a single event in June it was decided to celebrate our sesquicentenary with a series of events throughout 2018.

In 2017 a 'Bridgetown Sesquicentennial Working Group' was established to develop a calendar of events for 2018. I was privileged to be a member of this group and would like to publicly thank the other members of the working group for putting together a fantastic program of events in 2018. Those members were Tessa Dittrich, Adrian Elder, Pip Mills, Harold Thomas, Jenny Wright, Cr Julia Boyle and Cr Alan Wilson. Shire staff also assisted the group, in particular Glen Norris and Elizabeth Denniss.

Between July and the end of 2018 the celebrations continued with a 'Cavalcade of Transport held in Bridgetown in October. This was a fantastic experience for both the participants and the spectators and showcased the various types of transport that Bridgetown had seen in the previous 150 years.

With the assistance of Nick Petroff and his Blues at Bridgetown team we were able to re-show the digital slide show on the Saturday evening of the festival. Due to the poor weather we experienced at the initial show in June 2018 many local residents had been unable to attend so re-showing it ensured that more people were able to see a display that highlighted our long and diverse history in Bridgetown.

Finally we were able to wrap up our year of celebrations with a concert and movie in Memorial Park on New Year's Eve. Feedback from this last event was so good there have been calls to make it an annual event and hopefully we can make this happen.

Establishment of the Southern Forests Blackwood Valley Tourism Association

In his report the CEO has commented on the progress during 2018/19 of the investigations into the establishment of a Local Tourism Organisation (LTO) for the area comprising the Shires of Bridgetown-Greenbushes, Manjimup and Nannup.

Investigations into the establishment of a LTO was initiated by the Warren Blackwood Alliance of Councils after receiving direction from representatives of the tourism industry attending a regional tourism forum held in Manjimup a number of years ago. In 2017/18 the Alliance established a Steering Group to develop the

structure and model of the proposed LTO and from this a significant consultative program was undertaken with the community as well as specifically with the tourism sector. In 2018/19 the formal name of the LTO was established as the Southern Forests Blackwood Valley Tourism Association (SFBVTA) and the initial Board established with our local representatives being Ms Anita Iuretigh and Mr Geoff Herbert. The Shire's CEO was also nominated by the Warren Blackwood Alliance of Councils to be the local government officer delegate to the Board.

There are some significant challenges ahead for the SFBVTA but my discussions with members of the tourism industry have indicated there is much goodwill and hope that having a sub-regional organisation focusing on marketing and promotion of our area will grow our tourism product and have significant economic benefits to our tourism and commercial sectors.

Visitor Centre Review

Following the decision to establish the SFBVTA Council instigated a review of local visitor servicing, specifically how best should the visitor centre be managed and from what location. For example we need to make sure the visitor centre doesn't duplicate things that will be done by the SFBVTA.

The Council is aware that the review has caused concerns to some in our community but feel that with the commencement of the SFBVTA, the amount of Shire funding to the SFBVTA, changing trends in visitor expectations and requirements and the declining financial performance of the visitor centre that the need for the review is real and timely. Council commenced consultation on this issue in March 2019 and this has extended into 2019/20.

Warren Blackwood Stock Route

I was pleased to be able to attend the official opening of the Warren Blackwood Stock Route in Bridgetown on 5 February 2019. This project, being a 320 km long bridle trail featuring 7 campsites with horse yards, was initiated by the Shire of Bridgetown-Greenbushes but created as a regional project involving the Shires of Manjimup and Nannup. Hopefully in the near future the trail can be extended westward to Augusta.

The trail is a great recognition of the pioneer farming families that drove cattle from inland areas to the south coast during summer. Interpretative information will be provided at each campsite to promote this unique part of our history.

I would like to recognise and commend the role that our own Shire employee Megan Richards played in project managing the planning and construction of the Warren Blackwood Stock Route. This project is a great example of multiple Shires working together to develop a project that has benefit across the region.

Talison Lithium Expansion Project

The Talison Lithium expansion project is likely to see a doubling of their permanent workforce numbers from around 500 to approximately 1,000 workers. Currently 88% of Talison's operations staff resides within a 30 minute drive of the mine. Therefore their operations workforce is predominantly residing within a circle from Donnybrook in the north, Boyup Brook in the east, Manjimup in the south and Nannup in the west.

Approximately 61% of these staff currently resides in the Shire of Bridgetown-Greenbushes (38% in Bridgetown and surrounds and 23% in Greenbushes/North

Greenbushes). If these ratios were to continue there would be significant local population growth.

Your Council welcomes the opportunities that such population growth would provide, particularly in relation to the retention of essential services such as health and education. But we are also aware that we may need to implement some improvements to community infrastructure as parks, youth facilities, car parking, etc. to ensure that the extra population can be catered for. In 2019/20 we do intend to engage with the State Government on how we can make this happen.

Conclusion

I would like to thank my fellow councillors for their work in 2018/19. Thanks must also go to our Chief Executive Officer, Mr Tim Clynch, his executive team and all the staff that are employed at the Shire.

TONY PRATICO
SHIRE PRESIDENT



Note on 21 October 2019 Cr John Nicholas was elected to the position of Shire President however the President's Report for 2018/19 has been compiled by Cr Pratico as he was the Shire President for that period.

CHIEF EXECUTIVE OFFICER'S REPORT

Note this report is limited to reporting during the period from 1 July 2018 to 30 June 2019.

During 2018/19 the following meetings of Council were held:

- 12 Ordinary Council meetings;
- 2 Special Council Meetings;
- 10 Council Concept Forums; 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.

Concept Forums involve councillors and staff meeting to propose, discuss and formulate philosophies, ideas, strategies and concepts for the development of the local government and the district. Such forums often involve projects that are in the early planning stage and are sometime away from being presented to Council for decision.

There were a number of issues and projects that occurred during 2018/19 and these are commented on below:

➤ **Risk Management**

The early identification of risks, threats and opportunities is a key role for the CEO and his staff and one that Council, via its Audit Committee, maintains an overseeing role.

An organisational risk management framework has been developed including an organisational risk register, risk management policy which includes risk assessment and acceptance criteria. All organisational risks are assessed and reported at a corporate level according to the adopted assessment and acceptance criteria to allow consistency and informed decision making. The risk register addresses risks in the following areas:

- Asset Sustainability Practices
- Business & Community Disruption
- External Theft & Fraud
- Management of Facilities, Venues and Events
- Failure to Fulfil Compliance Requirements
- Document Management Processes
- IT & Communications Systems and Infrastructure
- Misconduct
- Employment Practices
- Engagement Practices
- Environment Management
- Errors, Omissions & Delays
- Project Management
- Safety and Security Practices
- Supplier/Contract Management

The risk register identifies under each of the above areas current issues (potential risks) and actions to treat or mitigate those risks together with a timetable for implementation. The risk register is updated and reported to the Audit Committee which meets quarterly.

Regulation 17 of the Local Government (Audit) Regulations 1996 requires the CEO to review every three years the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance. A review was last undertaken in 2016/17 and this found that Council's risk management, internal controls and legislative compliance systems and procedures were appropriate and effectively maintain significant controls. There were however a number of recommendations/improvements still made and many of these were worked on and resolved during 2018/19.

In June 2019 a review of the organization's financial systems and procedures was undertaken as an internal process by the Executive Leadership Team and presented to Council via the Audit Committee. The overall findings of the review were consistent with recent audit reports which found that adequate controls and procedures are embedded within the organisation and maintained to a high standard. The review found that the financial systems are appropriate and maintain significant controls for the correct financial management of the organisation. A number of minor items were raised as recommendations for improvement, and these will be addressed in 2019/20 as a matter of priority.

In December 2017 Council adopted a 'Ratio Improvement Action Plan' that comprised the following:

- A full review of Council's asset depreciation expenditure is undertaken. Specifically, a review of each individual Council asset (at component level) of its condition, useful life, remaining useful life and residual value.
- An assessment as to whether the Shire is revenue short or expenditure long by undertaking a comparison of neighbouring and similar sized Shires in relation to the level of own source revenue (i.e. rates, fees and charges) compared to expenditure.
- Development of a policy to guide future Council decisions in relation to the allocation of funds to renewal works versus upgrade works.
- That various scenarios are modelled during the next review of Council's Long Term Financial Plan in relation to achieving minimum ratio benchmarks.

Items contained in the above plan are being progressed over several years Council and its Auditor acknowledging that improving the Operating Surplus Ratio to meet the Department's benchmark is unlikely in the short term to medium term but Council should demonstrate improvement towards achieving the benchmark through its integrated planning processes. Progressive reporting on the Ratio Improvement Action Plan occurs to the Audit Committee.

The Shire's Occupational Health & Safety Committee meets on a regular basis consistent with legislation. The Shire participates in a regional occupational safety and health program which provides for specialist input into our safety processes.

In February 2019 the Shire of Bridgetown-Greenbushes was awarded a Tier 2 Diligence in Safety Award by Local Government Insurance Services. The award recognized the organization's commitment to improving workplace safety.

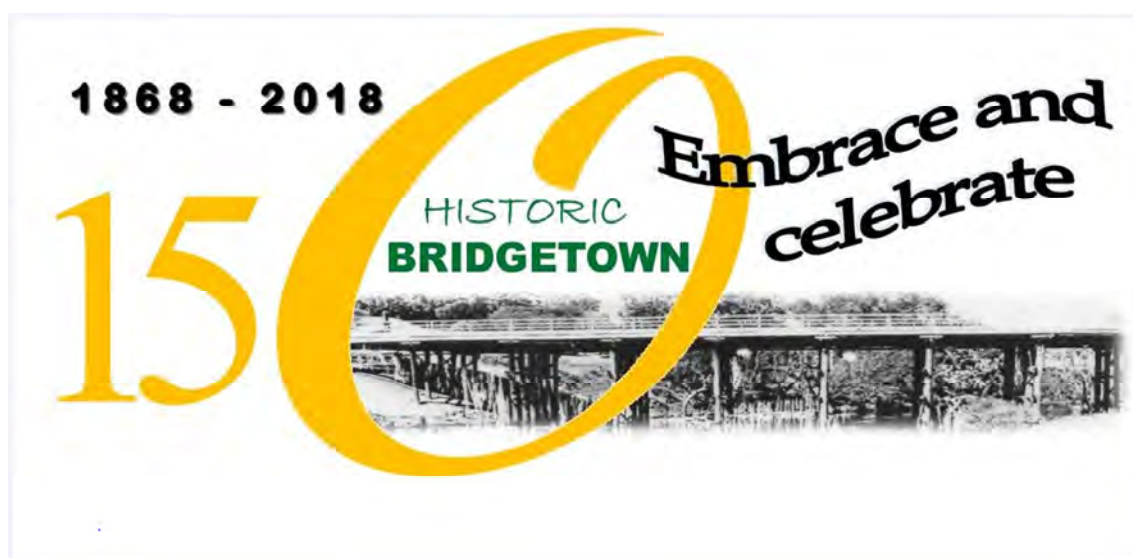
➤ **Policy Review/Development**

The annual review of policies was presented to the November 2018 meeting of the Standing Committee. This resulted in 12 policies being amended.

Separate to the annual policy review the following policies were either prepared or reviewed in 2018/19:

- Election Caretaker Period
- Light Fleet Vehicle Purchasing
- Community Engagement/Consultation
- Project Management Framework
- Shire Community Grants, Service Agreements, Donations and ..Contributions
- Asset Management – Project Management Framework
- Organisational Structure

➤ **Bridgetown Sesquicentenary (150 Year Anniversary)**



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

Rather than simply focusing on a single event close to 4 June the intent was to celebrate the anniversary throughout 2018 culminating with an event on 31 December 2018.

Council commenced planning for the 150 year celebrations in 2016/17 by establishing a Bridgetown Sesquicentennial Working Group to develop a calendar of events for 2018.

The members of the working group were:

Tessa Dittrich (representing BGBTA)
Adrian Elder
Pip Mills
Harold Thomas (representing Bridgetown Historical Society)
Jenny Wright
Cr Julia Boyle
Cr Tony Pratico
Cr Alan Wilson
Elizabeth Denniss, Executive Manager Community Services

As at 1 July 2018 the Working Group was reviewing the Bridgetown Sesquicentenary Community Celebration held on 9 June 2018. Wet weather did interfere with much of the celebrations on 9 June, particularly the historical laser light show shown on the outside of the Shire administration building. Investigations were occurring on whether a 2nd viewing of the slide show could occur.

On Saturday, 6 October 2019 a 'Cavalcade of Transport' was held in Bridgetown showcasing modes of transport covering the past 150 years in a parade up Hampton Street to end at Bridgetown Showgrounds. The parade was led by the 10th Light Horse Enactment Group then following came vintage cars, tractors, motor bikes, emergency service vehicles, heavy haulage vehicles and even a caravan and boat.



Photographs from 'Cavalcade of Transport, 6 October 2019

On the Saturday evening of the 2018 Blues at Bridgetown festival a rescreening of the historical laser light show was shown on the outside of the Shire administration building.



Images from the rescreening held on the Saturday Night of the Blues at Bridgetown Festival

The final celebration of Bridgetown's sesquicentenary was held on New Year's Eve. Andrew Winton entertained a large, enthusiastic crowd at Memorial Park before the screening of the Australian film 'Breath'. Both the live entertainment and film were well received with many friends and family gathered to celebrate the end of 2018 with a picnic and great company.



Andrew Winton performing in Memorial Park New Year's Eve 2018

➤ **Building Maintenance/Capital Improvements**

In 2018/19 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 2018/19:

- Shire Administration Centre – Repairs to lead light glass, roof repairs, replace air conditioner in server room, installation of LED lights in toilets
- Greenbushes Hall – floor repairs, roof repairs, electrical repairs, completed kitchen reconfiguration
- Greenbushes Pool – replaced solar lights, treat deck woodwork, replaced toilet cisterns
- Shire Depot – electrical and roof repairs
- Library – treated exterior timbers, repaired roof leaks, repaired deck and removed the green roof vegetation
- Bridgetown Leisure Centre (Recreation Centre) – replaced all court lighting, annual reseal of courts, replaced exit lights, replaced external and mezzanine lighting, replaced cisterns, hot water units and heat pump, repaired shade sail poles and shade sails
- Bridgetown Leisure Centre (Swimming Pool) – oiled timber shelters and fence, repaired shade sail poles and shade sails
- Yornup School (office of Bridgetown Historical Society) – roof and window repairs
- Bridgetown Civic Centre – floor repairs, door repairs and various renewal works
- Settlers Rest – Upgraded slab seating
- Bridgetown Sportsground trot buildings – reconstructed stables (staged project)
- Thomson Park Ablutions – replaced damaged sheeting
- River Park Ablutions – electrical repairs, painted doors and external timbers
- Various asbestos treatment and removal on Shire buildings
- Various termite prevention/management on Shire buildings
- Bridgetown Cemetery – constructed new toilet facility

➤ **Regional Cooperation**

The Shire of Bridgetown-Greenbushes continued to be a member of the Warren Blackwood Alliance of Councils (WBAC) together with the Shires of Manjimup and Nannup. Towards the end of 2018/19 the Shire of Donnybrook-Balingup joined on a 12 month trial.

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.

➤ **Proposed Local Tourism Organisation**

In 2018/19 the Warren Blackwood Alliance of Councils' main focus continued to be the investigation into the possible establishment of a Local Tourist Organisation (LTO). The primary objectives in establishing an LTO are 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.

As at 1 July 2018 the Warren Blackwood Alliance of Councils (WBAC) had appointed a steering group (made up of representatives from local government and the tourism industry) to determine the structure of the proposed local Tourism Organisation (LTO) for the area covered by the Shires of Bridgetown-Greenbushes, Manjimup and Nannup. The LTO will coordinate tourism activity within the Warren Blackwood Region with its main aims being to grow the regional tourism sector and

markets by attracting more visitors to the region and to act as a peak body for all tourism stakeholders in the region. Marketing and promotion of the region and up-skilling of our tourism sector will be key objectives.

The Steering Group completed its work in early 2018/19 and determined a structure, costings and name for the LTO – being the Southern Forests Blackwood Valley Tourism Association (SFBVTA). Included in the work was quite extensive industry and community consultation across the region.

On 13 November 2018 the Warren Blackwood Alliance of Councils formally endorsed the establishment of the Southern Forests Blackwood Valley Tourism Association (SFBVTA). Nominations were for the inaugural SFBVTA Board. The tourism industry members of the SFBVTA Board from Bridgetown-Greenbushes are Ms Anita Iuretigh and Mr Geoff Herbert. The Shire CEO Mr Tim Clynch is also a Board member representing the Warren Blackwood Alliance of Councils.

Recruitment of an Executive Officer occurred with Ms Wendy Duncan being appointed in June 2019.

The establishment of the SFBVTA is being completely funded by the three participating local governments. The local governments will continue to be a major financial contributor to the operations of the SFBVTA, contributing 61.4% of the SFBVTA's income in Year 2 (2019/20), and 48.4% in Year 3. By Year 5 (2022/23) this is expected to be reduced to 23% of overall income as the SFBVTA generates income from membership and website booking commissions.

A 5-year budget has been developed for the SFBVTA model. This budget shows that the three local governments will contribute the following sums over the 5 years:

Shire of Manjimup	\$293,468
Shire of Bridgetown-Greenbushes	\$195,705
Shire of Nannup	\$122,317

The financial contributions by the Shire of Bridgetown-Greenbushes for the first 5 years of the SFBVTA are:

2018/19	\$30,800
2019/20	\$45,320
2020/21	\$52,819
2021/22	\$39,852
2022/23	\$26,914

Council has determined that ideally its annual contribution towards the SFBVTA should be funded by equivalent savings from its visitor centre budget.

➤ **Review of Local Visitor Servicing**

In 2018/19 Council commenced a review of how visitor information services are delivered in the Shire. This encompasses a review of the best model for delivering these services and the best location (building) to deliver the services from.

Council's reasons for reviewing local visitor information services were two-fold. One being to ensure that the functions and services of the visitor centre don't conflict with

those of the recently established 'Southern Forests Blackwood Valley Tourism Association' (SFBVTA). The other reason is to arrest the declining financial performance of the existing visitor centre that is funded by the Shire (and thus the ratepayer).

Council initially considered a proposal to investigate the possible co-location of visitor servicing to the library. However in January 2019, Council, after receiving some feedback from members of the public resolved to discontinue any further investigation into that conceptual proposal. No work on this proposal had commenced and it had been Council's intention to conduct full community consultation program once conceptual plans had been prepared (showing how the two services would co-exist in the same building). Nevertheless in January Council accepted the strong views expressed by some people that moving visitor information to the library was not an appropriate model.

Moving on from that decision Council resolved to review its model for delivering visitor information services commencing with a comprehensive community consultation/engagement program to discuss some options for different management models and locations (including the existing visitor centre building) for delivering visitor information services. Between March and 30 June 2019 the following consultations were conducted on this issue:

- Special Insight Newsletter distributed in March 2019 providing information on the 3 management options and the 4 location options shortlisted by Council.
- Community survey, via Survey Monkey with provision for hard copy responses or support for people unfamiliar with online surveys.
- A display and feedback opportunity conducted at the Hampton Street Community Stall on Thursday 28 March between 10.30am and 2.30pm.
- A display and feedback opportunity conducted at the River Markets on Sunday 7 April.
- Display in foyer of Shire Administration Office and Visitor Centre.
- A community meeting held in Bridgetown on Thursday 2 May.

Further consultations leading to a Council decision on these matters is expected to occur in 2019/20.

➤ **Warren Blackwood Regional Stock Route**

In 2018/19 planning for a regional bridle trail from Bridgetown to the south coast was completed and implementation substantially completed. This project has been project managed by staff of the Shire of Bridgetown-Greenbushes on behalf of the Warren Blackwood Alliance of Councils.

The Warren Blackwood Stock Route is a 320 km trail based on the original stock driving routes used by the first farming families of the region. The trail itself traverses the three Shire districts of Bridgetown-Greenbushes, Manjimup and Nannup and is located mainly on back-roads managed by each of those local government authorities and the Department of Biosecurity, Conservation and Attractions. There are seven camp sites located on the route, each requiring different site preparation and infrastructure.

As at 30 June 2018 tenders had been called for the design and installation of infrastructure for the seven camp sites. The closing date for tenders was 13 July

2018 and a tender was awarded in September 2018. In 2018/19 construction of the camp sites and installation of trail markers was completed together with promotional materials. Discussions also commenced with the Shire of Augusta-Margaret River about a possible extension of the trail to Augusta.

Opening of the Warren Blackwood Regional Stock Route occurred at a ceremony at the 'Wheatley' campsite in Bridgetown on 5 February 2019. Attendees at the opening ceremony included State and Local Government representatives and members of the pioneer families that contributed to the initial research into the history of stock driving trails in our region.



L-R: Tom Muir, Doddy Davies, Terry Redman MLA, Anthony Egerton-Warburton, Darren West MLC, Tom Wheatley, Nannup Shire President Cr Tony Dean, David Mottram, Shire President Cr Tony Pratico, Manjimup Shire President Cr Paul Omodei



L-R: Tim Clynch CEO, Manjimup CEO Andrew Campbell, Shire President Cr Tony Pratico, Cliff Winfield, Manager Community Development Megan Richards, Cr John Nicholas, Bob Longmore, Nannup Shire President Cr Tony Dean, Nannup CEO David Taylor, Manjimup Shire President Cr Paul Omodei

➤ **Redevelopment of Bridgetown Youth Precinct**

Council's Corporate Business Plan contains an action identifying the need to plan for and develop a youth precinct and hang out space in Bridgetown including enhancing the skate park, creating linkages with the leisure centre, library and improving amenities such as shade, seating, landscaping and Wi Fi.

In September 2018 skate park consultants spent the day with members of the Youth Leadership Team visiting several schools in the region to consult with young people regarding the youth precinct and skate park in Bridgetown. Four workshops were held - at Bridgetown High School, Bridgetown Primary School, Kearnan College and the final community workshop at the Bridgetown Skate Park. A report based on the findings of the consultation was completed in February 2019 and contained a brief history of the project and the results of the youth consultation, including;

- The top 10 Skate elements,
- The top 5 non-skate elements and
- The top 10 supporting infrastructure elements

Council established the following position to enable completion of the planning for the project:

- Review condition of concrete in existing skate park including cost estimate to repair.
- Depending on the findings of the above, prepare a draft concept plan with an upper limit of \$500,000 for total project cost including development of a pump track, installation of Wi-Fi, landscaping and shade. Depending on the results of the condition report of the existing structure the addition of a small bowl to the existing facility could be a consideration as an alternative to developing a whole new (bowl) facility.

In 2019/20 it is anticipated that concept plans will be completed to enable preliminary cost estimates to be determined.

➤ **Blackwood River Foreshore Project Planning**

In 2017/18 grant funding had been received to plan the development of the Blackwood River Foreshore from the area behind the caravan park to the western end of the Old Rectory Walk (total area approximately 13ha). The planning phase of the project included an Aboriginal Heritage Assessment, site area survey, concept and detailed design of the Old Rectory Walk, and the concept design of the foreshore development from the Old Rectory Walk to the pedestrian bridge across the river. The elements to be included in the concept proposal were public art, canoe ramp, river access, seating and shelter infrastructure, the Old Rectory Walk upgrade and redesign of the boardwalk.

Concept plans were prepared and in August 2018 Council noted and formally received the plans and determined to seek community comment on the concept plans. After an 8 week consultation period many submissions were received with the main subjects of the submissions covering the topics of native vegetation, flood damage to infrastructure, ongoing issues with the maintenance of existing and new vegetation, effectiveness of swale rock pitching, stagnant ponds breeding ground for frogs and other species and old rectory path improvements. Preliminary discussion of the plans and submissions occurred at the February 2019 concept forum after which formal consideration occurred at the May 2019 Council meeting where Council adopted the plans subject to a minor modification and resolved to progress to the detailed design and costings phase which will continue into 2019/20.

➤ **Bridgetown-Greenbushes Leisure Centre**

In September 2018 Council endorsed a revised business plan for the leisure centre. The Business Plan includes 10 year projected financials (whole of life cycle costings) and is focused on 3 key areas:

1. Capital improvements focusing on a proposal to expand the size of the gym.
2. Service delivery improvements which included a proposal to invest in 'Virtual Fitness' as a primary way to delivery health and fitness programs.
3. Whole of lifecycle costings for the entire facility (based on the inclusion of points 1 and 2).

The Plan includes the proposal to expand the gym and the installation of photovoltaic systems. External grant funding of \$108,205 was procured through a federal grant funding opportunity to assist with the total project cost of \$324,615. A Request for Tender process was run in May 2019 seeking tenders for construction of the gym expansion and supply/installation of photovoltaic systems. In June 2019 Council awarded the tender to Team BRC (Bridgetown Residential Contractors).

In March 2019 arrangements were finalized for lease of the former upstairs health and fitness room to 'Health on Hampton' for a 3 year period. This decision was made by Council following community consultation.

The focus of the Shire operated leisure centre is primarily on 'gym and swim' memberships as well as programs for seniors and youth (Living Longer Living Stronger, Fit 50's, Teen Fit and Kid Fit). Health on Hampton is focused on providing a range of health and fitness classes which do not conflict with the programs and focus of the leisure centre.

➤ **Works Program**

Set out below were the main features of the 2018/19 works program:

Road Works

- Winnejup Road (progressive reconstruction)
- Glentulloch Road (reconstruct 1.22km section)
- Tweed Road (reconstruct 1.61km section)
- Blackwood Park Road (upgrade drainage and gravel resheet)
- Nelson Street (asphalt overlay)
- Brockman Highway (reconstruct 3 curves)
- Maranup Ford Road (reconstruct and widen from mine entrance to Greenbushes townsite)

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

Drainage Works

- Four Seasons Estate
- Dusting Drive
- Forrest Street
- Claret Ash Rise
- Moulton Street

Bridge Works

- Blackbutt Road

- Hester Cascades Road
- Catterick Road
- Fletchers Road

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

In 2018/19 Council continued to provide significant levels of financial assistance to the community, being the sum of \$155,951 in service agreements, community grants and donations. Some of the larger amounts were \$41,822 for the community landcare officer project, \$25,000 partial donation of rates for Geegeelup Village and \$19,500 support for Blues at Bridgetown.

➤ **Development Issues**

In 2018/19 the Shire of Bridgetown-Greenbushes issued a total of 138 building permits with a development value of \$20,066,894 which included 38 new residences. This compared to the statistics for 2017/18, being 204 permits with a construction value of \$21,949,568 (55 new residences).

A total of 114 development (planning) approvals were issued (compared to 109 in 2017/18). This does not include scheme amendments, structure plans or subdivision applications.

➤ **Municipal Inventory Review**

The Shire of Bridgetown-Greenbushes Municipal Heritage Inventory Review was endorsed by Council in March 2018. The Municipal Heritage Inventory (MHI) was adopted as a 'live' document, enabling Shire staff to periodically make minor modifications to add or correct information or photos, at the discretion of the CEO, with minor changes made during 2018/19. Changes to approved management categories, substantial changes to existing place records or adoption of new places still required approval by Council with one such change being endorsed by Council in April 2019. Following adoption of the MHI, Shire staff continued to assess the cultural heritage significance of other places previously nominated by Council, Shire staff or the public, and in consultation with affected landowners where practical with a view to presenting a report to Council in early 2019/20.

➤ **Other Notable Items**

- Australia Day events were held in Bridgetown and Greenbushes, the latter hosted by the Greenbushes Ratepayers and Residents Association. Winners of the 2019 Citizen of the Year Awards, more commonly known as the 'Australia Day Awards' were:
 - Community Citizen of the Year – Cheryl Hamence
 - Senior Community Citizen of the Year (over 65 years) – Don Perks
 - Young Community Citizen of the Year (under 25 years) – Emilee Christie
 - Active Citizenship Award – Community Group or Event – Men In Sheds
- The annual volunteers function was held on 23 May 2019 and annual seniors' morning tea held in August.

- Acquisition of land along Geegelup Brook continued in accordance with Council's applicable policy.
- The new Shire website went live on 26 October 2018. The new website has a consistent and regularly upgraded & enhanced content management system.
- The Shire of Bridgetown-Greenbushes was one many local governments identified by the Department of Fire and Emergency Services (DFES) to participate in the Bushfire Risk Management Program. The Shire of Bridgetown-Greenbushes received Mitigation Activity grant funding of \$151,780 to undertake bushfire mitigation works on 27 sites within the Shire district.
- Council partnered with Blackwood Youth Action to install condom dispensing machines in the male and female toilets at the Bridgetown Regional Library. The machines dispense condoms at no cost with the objective of encouraging safe sexual behaviour, particularly by youth. The machines were installed in December 2018 on a 12 month trial.
- 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.
- Council endorsed the Warren-Blackwood 2050 Cycling Strategy, a document that sets out a blueprint for connecting, enhancing and extending the region's cycle network through the development of an interconnected network of 'off-road' shared paths and trails, protected 'on-road' bike lanes and low-stress residential streets.
- A new archive facility was developed at the Shire Depot
- The inert waste site on the western side of Bridgetown Boyup Brook Road was closed and a new site within the waste site area was opened
- Construction of a new liquid waste disposal facility at the waste site was completed
- An extension to existing waste cell was completed
- In 2017/18 Council endorsed a 'Bridgetown Art Trail' project which was initiated by a group of local community members seeking to develop additional public art in Bridgetown. Planning and securing grant funding were the main focuses of the project in 2017/18 with the making and installation of the new art occurring in 2018/19. In May 2019 Council accepted a \$15,000 payment from the Water Corporation for an additional public art project, being the painting of murals and installation of landscaping at the sewerage pump station and surrounding area behind the Bridgetown Mini Mart.
- Council's Youth Advisory Committee and Youth Leadership Team met throughout the year to discuss issues of relevance to our youth and to plan youth events.

➤ **Appreciation**

In conclusion I thank all staff for their efforts during 2018/19. As at 30 June 2019 the Shire employed 56 full-time and part-time employees and 38 casual employees which added up to an approximate full-time equivalent (FTE) of 52 positions. The whole of the Shire staff is responsible for a diverse range of duties and handle them most effectively and efficiently.

Permanent or contracted employees that left the employ of the Shire in 2018/19 were:

- Andrew Matthews
- Rob Brogan
- Katelyn McCoy
- Emily Rae
- Glen Norris
- Joseph Jones
- Barry Ford
- Troy Reid
- Mark Dent
- Lindsay Crooks
- Dariel Hodgins
- Dani Baker

I would like to make special mention to Glen Norris who retired in February 2019 after nearly 33 years' service to the Shire. Glen originally commenced employment with the Shire in January of 1984, eventually becoming Senior Administration Officer and later Executive Assistant, and first retired in November of 2008. However, not quite ready for permanent retirement, Glen returned to the Shire in a part time position as Senior Administration Officer in January 2010 and, at the beginning of February this year, we bid her a second and final farewell. Glen will still remain in her voluntary role as Emergency Recovery Co-Ordinator as part of the Shire's Local Emergency Management Committee.



I also acknowledge the contribution Lindsay Crooks made to the Shire in the course of his 8+ years of employment as Executive Manager Works & Services.

New permanent or contracted employees commencing with the Shire in 2018/19 were:

- Emerald Kerr
- Karl Sullivan
- Sue Brown
- Sam Wardell-Johnson
- Steve Baxendale
- Gilbert Arlandoo
- Jessica Wilson
- Hugh Wheatley

Finally, in conclusion I would also like the express appreciation for the efforts of all the councillors in 2018/19 for their work on behalf of the community.

Tim Clynch
Chief Executive Officer



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 adopted its current Strategic Community Plan 2017 in June 2017.

The Integrated Planning Framework and Guidelines of the Department of Local Government, Sport and Cultural Industries states that at a minimum a desk top review of the Strategic Community Plan should be undertaken every two years, and a full review and renewed long-term visioning process be conducted every four years thus ensuring the community priorities and aspirations are kept up to date and relevant. Council in its 'Integrated Planning Review Cycle' recognises this approach and schedules desktop reviews and full reviews in 2 yearly intervals. A desktop review was conducted in 2018/19 with the next full review of the Strategic Community Plan scheduled for 2020/21.

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.

Council's current Strategic Community Plan 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 it's 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.

Under the 2019 desktop review process no changes were made to the vision, key goals and objectives.

The 2019 desktop review of the Strategic Community Plan was carried out by the Council and its Executive Leadership Team. This culminated in a Council Workshop held on 4 April 2019. In undertaking this review Council was cognisant that significant changes to its strategic directions and delivery of services shouldn't be made via the Strategic Community Plan without a focused and specific community engagement program. On this basis the majority of modifications made to the 2017 version of the Strategic Community Plan to the 2019 version have been for the purpose of updating grammar, tense and population statistics.

Notwithstanding the above, Council has made one change to strategies under the existing five key goal areas, being the addition of the following new strategy on page 31:

Key Goal 2: Our natural environment is valued, conserved and enjoyed.

Objective 2.1: Value, protect and enhance our natural environment.

New Strategy 2.1.6: Recognise and respond to the impacts of climate change.

Notwithstanding that specific community engagement didn't occur as part of the desktop review process Council determined that including a new strategy on climate change is consistent with community attitudes and concerns about the effects of climate change.

The next comprehensive review of the Plan will be in 2020/21 with community consultation and engagement commencing in 2020 to inform that review. A community engagement strategy for the review process, including estimated costs, will be presented to Council by March 2020 so that funding of those costs can be provided in the 2020/21 budget.

On the following page is set out the Strategic Community Plan's 5 key goals and the objectives under each of those key goals. A total of 22 objectives exist under which 92 separate strategies have been created.

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 townsite 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.

The process used for the review of the Corporate Business Plan (CBP) was:

1. At a Council strategic planning workshop held on 27 May 2019 it was agreed that the existing CBP contained far too many actions and in particular there were a large number of actions that are either operational in description or were not able to be effectively measured. The consensus at the workshop was that at this review of the CBP these types of actions should be removed in order to make the CBP a more focused and concise document.
2. The Executive Leadership Team assessed the current (at the time) CBP and identified items that had been achieved, items that required a change to the intended delivery timeline and/or costs and new initiatives that would assist Council in delivery of its Strategic Community Plan. At the same time actions considered to be either operational in description or are not able to be effectively measured were identified for deletion from the CBP. This doesn't mean that these actions won't be delivered – instead they are seen as operational in nature.
3. The proposed changes to the actions contained in the CBP were presented to a Council Concept Forum held on 13 June 2019 where some changes were made.
4. All the changes to "Actions" agreed at the Council Concept Forum were incorporated into an updated CBP together with minor changes to the balance of the CBP, including updated dates, councillor details and updated information on the organisational structure.
5. A draft (updated) CBP was adopted by Council at its ordinary meeting held on 27 June 2019.

The determination of what can be funded in each of the first 4 years of the CBP has been done with regard to the current Long Term Financial Plan with funding of new initiatives limited to the amounts specified in the table below (assuming no new loans will be taken out).

Year	Available Funding
2019/20	\$264,644
2020/21	\$142,372
2021/22	\$211,361
2022/23	\$339,681

Where no specific actions have been identified for a strategy a comment has been inserted either explaining that actioning the strategy is viewed as an operational task and doesn't require specific actions, or that no specific actions for the strategy have been identified for the next 4 years.

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 (2022/23 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.

A total of 145 actions are contained in the Corporate Business Plan for implementation of the 92 strategies contained in the Strategic Community 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 2019, showing how the specific actions within the Corporate Business Plan were implemented in 2018/19.

Major initiatives or actions that were either fully or substantially completed in 2018/19 include:

- Celebrated the last six months of the 50 year anniversary of Bridgetown with a series of community events
- Implementation of local trails plan
- Construction/implementation of 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
- Implementation of the Youth Friendly Community Plan
- Implementation of the Age Friendly Community Plan
- Implementation of the Disability Access and Inclusion Plan
- Review of the Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Implementation of a Shire fire management plan
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Maintained financial support of the community landcare service
- Commenced a review of visitor information services, including management model and future location of the Visitor Centre
- Completed planning for installation of a caravan dump point in Bridgetown
- Commenced planning, including stakeholder consultation, for redevelopment of the skate park and surrounding youth precinct
- Detailed design plans and a scope of works developed for the procurement phase of the Bridgetown northern information bay upgrade
- Completed planning, secured partial funding of, and proceeded to the procurement phase of the gym expansion project
- Upgraded horse stalls at Bridgetown Sportsground
- Continued preparation of a Local Planning Strategy
- Investigated acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse
- Worked with the Warren Blackwood Alliance of Councils and its steering group to complete the model for the proposed Local Tourism Organisation (LTO)
- Prepared an Events Policy/Procedure
- Prepared a development concept plan for River Park and surrounds, including community consultation
- Commenced planning for the future development of the public open space area in the Highland Estate
- Conducted an energy audit for all Shire owned facilities
- Investigated possible regional solutions and initiatives relating to waste management as a member of the South West Waste Group

- The inert waste site on the western side of Bridgetown Boyup Brook Road was closed and a new site within the waste site area was opened
- Construction of a new liquid waste disposal facility at the waste site was completed
- An extension to the existing waste cell was completed
- 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
- Construction of a new Shire website
- A new archive facility was developed at the Shire Depot
- Hosted community movie nights over summer
- Supported the development of external funded public art
- Developed a dedicated Youth Awards program to recognize and celebrate the achievements of young people in the community
- Divested ownership of the aged units at Stinton Gardens in Greenbushes to Access Housing Australia Ltd in order to facilitate the development of more units at that site.
- An updated version of the Senior Services pamphlet was distributed
- Conducted a review of the appropriateness and effectiveness of a the Shire’s systems and procedures in relation to risk management, internal control and legislative compliance
- Participated in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land
- A new Workforce Plan was prepared which incorporated a comprehensive review of the Shire’s organizational structure.
- Adopted a Project Management Framework that will subject each capital works project to a staged assessment process that takes into account the construction/implementation costs and the whole of life costs relevant to each project.
- Reviews of Council’s Cemeteries and Keeping and Welfare of Cats Local Laws were completed. A new Cats Local Law replaced the former Keeping and Welfare of Cats Local Law.

Major initiatives or actions in the Corporate Business Plan proposed to be undertaken in 2019/20 include:

- Preparation of a plan to obtain government funding for infrastructure to maximise benefits of Talison Lithium Expansion Project
- Review the management model and future location of the visitor centre
- Construction of a caravan dump point in Bridgetown
- Fund the Southern Forests Blackwood Valley Tourism Association
- Implementation of local trails plan
- Completion of construction of the regional bridle trail
- Complete the gym expansion project
- Completion of a development plan for the River Park Precinct
- Preparation of a parkland improvement strategy
- Complete planning and construction 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
- Continued preparation of a Local Planning Strategy
- Complete preparation of a new Municipal Inventory (heritage buildings)
- Progressive acquisition of land adjacent to Geegelup Brook
- Preparation and implementation of a Shire fire management plan
- Provision of community grants and service agreements in a competitive funding process for local community groups and organisations
- Maintain financial support of the community landcare service
- Acquire vesting of the Dumping Gully waterbodies from the Water Corporation
- Prepare concept development plan for a new playground at Highlands Estate
- 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
- Upgrade of the northern information bay in Bridgetown
- Complete plan for development of a youth precinct and hang out space in Bridgetown including the skate park
- Review directional signage to car parking
- Develop a dump point in Bridgetown and other ‘RV friendly’ infrastructure
- Progress acquisition of land in Greenbushes commercial area to allow for upgrade of parking and rear laneway near roadhouse
- Conduct a post closure clean-up of the former inert waste site
- Prepare a development plan for the waste site
- Participate in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land
- Commence planning for the extension of car parking adjacent to Geegelup Brook
- Commence planning for rehabilitation of Geegelup Brook
- Complete planning for future development of the Greenbushes Sportsground Precinct
- Investigate sites for development of light industrial area(s)
- Determine the future use and development costs of the Bridgetown Railway Station
- Complete planning for the redevelopment of the Bridgetown Youth Precinct
- Upgrade the Bridgetown Town Hall and Shire Administration Building
- Continuation of the summer evening outdoor film festival

Asset Management Planning

In June 2016 Council adopted initial 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 2018/19. 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'.

At its June 2019 meeting Council adopted the Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2018-38 including the individual asset class asset management plans described above.

Long Term Financial Planning

The Long Term Financial Plan (LTFP) functions as an informing strategy to the Corporate Business Plan, and details how the Shire will achieve its vision, aspirations and strategic priorities for the community and stakeholders through long term financial planning in a strategic manner.

The LTFP is based on:

- an analysis of the internal and external environment(s);
- identifying economic, market and labour issues which impact on the shire's ability to deliver services and provide support to the community and civic infrastructure; and
- mapping the data in time to identify gaps and risks.

The LTFP is a plan which will continue to evolve as the Shire responds to internal and external changes. It is a 15 year rolling plan that informs the Corporate Business Plan to activate Strategic Community Plan priorities. Through these planning processes, annual budgets that align with strategic objectives are developed.

The LTFP:

- indicates a local government's long term financial sustainability;
- allows early identification of financial issues and their longer term impacts;
- indicates the linkages between specific plans and strategies; and
- enhances the transparency and accountability of the Council to the community and stakeholders.

An updated LTFP was endorsed by Council in November 2018.

Linked to the LTFP a Ratio Action Plan was endorsed by Council in December 2017. The Plan addressed fair value accounting and the effect on Council's depreciation expense and ratio performance. The action plan has been developed to improve Council's ratio performance in meeting the Department of Local Government, Sport and Cultural Industries' financial ratio benchmarks.

Workforce Planning

Workforce planning is a term used to describe the planning process undertaken to ensure an organisation has the right people, with the right skills, at the right time. It is a process that documents the directions in which a work area is heading and provides a tool for making human resource decisions now and into the future.

The Workforce Plan takes into account the community aspirations, priorities and objectives identified in the Strategic Community Plan. It is an essential component of the Corporate Business Plan and Long Term Financial Plan so that we can identify workforce requirements for current and future operations.

An integrated workforce plan identifies and reports on the internal capacity to meet current and future needs in line with the goals and objectives of the Shire and the community it serves, both in capacity and capability. A workforce plan identifies the gaps or surplus in human, assets or financial resources and identifies strategies to ensure there are the right people in the right place and at the right time to deliver on objectives and realistic expectations. The plan is to address gaps between current and future workforce capability, identify areas of skill or capacity shortage, and outline strategies to address them.

Planning human resource requirements is a significant challenge and takes into account not only the human resource factors, but ties this into overall strategic plans, environmental issues and legislative and governance obligations. Ultimately undertaking a workforce planning activity is a snapshot of what human resources are in place at a particular time, and what staffing requirements are required into the future.

Our initial Workforce Plan was completed in December 2013 and in 2018/19, after a 5 year life it was appropriate that the Plan be reviewed. Included in the review of the Workforce Plan was a comprehensive review of our organisational structure.

Some of the key drivers in the review of the Workforce Plan were:

- Council wanted the CEO to relinquish oversight of Planning & Environmental Services as he has too many direct reports.
- There was a need to assess the workload of some of the technical staff. For some the extent of day to day work hinders their ability to address strategic tasks.
- Council had concerns about the timeliness in completing building maintenance projects that has seen many projects carried forward from year to year. Was this a result of setting unrealistic budgets and workloads or is it due to lack of capacity?
- Were there synergies between building maintenance and building operations?

- There was a need to improve budgeting skills and controls within parts of the organization.
- Stabilize the financial performance of the Leisure Centre
- With proposal to fund a Local Tourism Organization (Southern Forests Blackwood Valley Tourism Association) there will be a need to review how we deliver local tourism services. This could include outsourcing to a community managed model.
- We need to be a more customer focused organization.
- There is an increasing focus on bushfire mitigation.

The Workforce Plan was completed in February 2019.

As part of the organisational restructure 8 (either full-time or part-time) existing positions were discontinued (representing 6.27FTE) and 9 new positions created (representing 8.06FTE).

In addition to the outcomes associated with the review of the organisational structure the Workforce Plan identifies 13 strategies for implementation, including implementing the organisational restructure, reviewing roles, tasks, responsibilities and position descriptions, reviewing service levels ranger services, compilation and implementation of an organisation wide training and development plan, conducting a review of casual employee arrangements and conducting a safety and compliance assessment of the depot workshop.

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, Sport & Cultural Industries. The report provides questions relating to a Council's compliance with the requirements of the *Local Government Act 1995* across a range of areas.

The compliance audit return for the 2018 year was presented to the Audit Committee on 18 March 2019 and to Council's March 2019 meeting. Each year the Compliance Audit Return covers various categories and for the 2018 Return, the areas covered are:

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

After completing the responses to the questions contained in the 2018 Compliance Audit Return it should be noted that compliance was achieved in all areas.

Complaints to the Ombudsman WA

During 2018/19 no complaints regarding actions or operations of the Shire were made to the Ombudsman WA.

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 2018/19.

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 2017/18 the Information Statement was reviewed and presented to Council in April 2018.

During 2018/19 year, the Shire received and processed one (1) FOI request.

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 2018/19, there was no requirement for competitive neutrality testing.

Report on Disability Access & Inclusion Plan

Officers continue to work with the Access and Inclusion Committee, service providers and community to identify new ways to improve access and inclusion within the organisation to fine tune existing methods. Disability awareness and universal access and inclusion is actively undertaken to ensure all Councillors, officers and contractors understand the importance of universal access and inclusion across all business areas, for all community members.

The Outcome areas, identified under the DAIP are:

1. Equitable access and inclusion to services and events
2. Equitable access to buildings and facilities
3. Equitable access to information
4. Equitable access to quality customer service
5. Equitable complaints procedures
6. Equitable access to community engagement
7. Equitable access to employment and traineeships

The following outlines a summary of achievements and initiatives implemented under the most recent DAIP:

- The Shire invested in the purchase of a training platform which has facilitated the organisation wide Disability Awareness Training over the past 12months.
- An 18 month pilot program was undertaken at the Leisure Centre to trial a variety of inclusive term programs for all community members including swimming lessons, coding, indoor soccer, gym fitness for kids and teens and the purchase of an accessible piece of cardio gym equipment.
- Purchase of an accessible community bus
- Completion of the parking review including;
 - assessment the safety of the infirm bays
 - increase the number of ACROD parking bays in the CBD and

- increase the amount of time car parking bays are available to encourage accessibility for people with mobility challenges.
- The Access and Inclusion committee worked with the WA Police to upgrade access to the local police station to increase accessibility.
- Council's continued support of the Access and Inclusion Committee and their recommendations.
- The promotion of the Accessible Business List for the Shire of Bridgetown-Greenbushes the Shire website and the Visitor Centre website.
- A CBD seating audit was undertaken by the Access and Inclusion Committee to ensure sufficient seating is available along the length of Hampton Street for people with mobility challenges.

Existing/continuing procedures include:

- DAIP included in the induction pack for new staff members
- DAIP is available electronically for staff and contractors
- Contractors are made aware of DAIP requirements
- Training in disability awareness is required for all staff and contractors
- Annual Disability Awareness training for all staff across the organisation

Community engagement

A detailed review of the DAIP was required. A wide engagement process was carried out to identify potential strategies to be incorporated into the new plan. Community members including people with disabilities, their families and carers, local businesses and service providers were asked to contribute feedback.

The Disability Services Regulations 2004 set out the minimum consultation requirements for public authorities in relation to DAIP review. Local government authorities must call for submissions (either general or specific) by notice in a newspaper circulating in the local district of the local government under the Local Government Act 1995 or on any website maintained by or on behalf of the local government authority. Other mechanisms may also be used.

This DAIP review process was advertised and promoted in the following ways:

- Shire Website
- Local Newspaper
- Shire Facebook Page
- Direct emails to service providers

The engagement methods used included:

- Consultation and review of existing DAIP with the Access and Inclusion Advisory Committee containing a range of representation of people with disability, community service organisation and senior members of the community
- Community online survey

Detailed DAIP Outcomes

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:

- The promotion of the Library Home Delivery Service was increased.
- Inclusive programs at the Bridgetown Leisure Centre continue to be a focus, including;
 - The provision of private swimming lessons with specially trained instructors (swimming instruction - disability),
 - Continued to provide Kidfit and Teenfit at the BLC.
 - Facilitated inclusive coding programs at the Library and purchased laptops to support the increased participation in the program.
 - Review of pricing for participation in inclusive programs at the Bridgetown Leisure Centre.

Outcome 2 – People with disability have the same opportunities as other people to access buildings and other facilities of the Shire of Bridgetown-Greenbushes:

- Accessible Business List for all businesses/buildings in the town centre and Shire facilities
- The Accessible Business List has been included on the Visitor Centre and shire websites
- The application of universally accessible requirements through the Building Code where applicable
- Increased the membership of DAIC
- Review of ACROD parking.

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:

- Seniors Pamphlets were reviewed and updated to include service providers for seniors and people with disability in this shire and are located at the Bridgetown Hospital, Bridgetown Medical Centre, Bridgetown Library, Leisure Centre, Greenbushes CRC and Bridgetown CRC-completed in Arial font for easier reading.
- All minutes and text for public access is completed in non San Serif font.
- The hearing enhancement system is available for committees and public meetings and for community access for meetings and presentations.

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 the staff of the Shire of Bridgetown-Greenbushes:

- The ongoing provision of the online training platform.
- Disability awareness training is included as a focus of the training platform.
- Increased provision feedback forms/surveys across numerous service areas.
- Provision of DAIP to new members of staff, contractors and elected members.
- Access and Inclusion Committee updates in Insight.

Outcome 5 - People with disability have the same opportunities as other people to make complaints to the Shire of Bridgetown-Greenbushes:

- Increased provision of complaint feedback forms
- Staff training in disability awareness to assist in appropriately managing complaints by people with disability

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 role and activities of the Shire's Access and Inclusion Committee were promoted to the community.
- The Access and Inclusion Committee met once every 2 months.
- Media releases were provided in both print and electronic media and to key disability groups.
- DAIP progress has been regularly monitored by Access and Inclusion Committee.
- Access and Inclusion Committee actively pursue the views of people with disabilities on a wide range of issues.

Outcome 7 - People with disability have the same rights and opportunities as other people to obtain and maintain employment with the Shire of Bridgetown-Greenbushes:

- The equal opportunities employment policy was reviewed.
- All placement requests were given the same consideration for people with and without disability.
- Access and Inclusion Committee regularly monitored the progress of DAIP.
- Consult people with disabilities using a range of different consultation mediums and methods.

Outcome 8 - The Shire of Bridgetown-Greenbushes provides information and encouragement to raise the awareness of the community regarding disability access and inclusion:

- The provision and promotion of inclusive term programs in each of the facilities
- The promotion of accessible businesses
- Accessing your community – update in the insight.

Implementation

The DAIP continues to be implemented through the Access and Inclusion Committee who work to bring to Councils attention any issues regarding access and inclusion. The committee works to prioritise strategies and undertake audits and assessment based on community feedback and identified need. A detailed review of the Disability Access and Inclusion Plan will be completed in early 2019.

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 2018/19.

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 2018/19 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 – 2
- \$110,000-\$120,000 – 3
- \$180,000-\$190,000 - 1

It is noted that of the three employees in the \$110,000 to \$120,000 band one essentially replaced the other in the organizational restructure that occurred during the year.

Local Laws

The Shire of Bridgetown-Greenbushes has the following Local Laws in effect:

1. Activities on Thoroughfares
2. Bush Fire Brigades
3. Cats
4. Cemeteries
5. Dogs
6. Fencing
7. Health
8. Local Government Property
9. Parking
10. Pest Plants
11. Standing Orders

Section 3.16 of the *Local Government Act 1995*, requires a local government to review its local laws every eight years to determine if they should be amended,

repealed or left unchanged. The last eight year statutory review occurred in 2015/16.

In 2018/19 the following local law amendments progressed, as described below:

Cemeteries Amendment Local Law

The purpose and effect of the Amendment Local Law was to provide additional clarification to Funeral Directors, Monumental Masons and the general public on Council's requirements in relation to funerals and monumental works as well as correcting a duplication error in clause 3.3(2). Final adoption took place at Council's August 2018 meeting.

Cat Local Law

In the previous financial year (2017/18) Council had resolved at its July 2017 to direct the CEO to develop a new Cats Local Law to address issues not covered in the Cat Act 2011, such as limitations and confinement.

A draft *Cats Local Law 2018* had been adopted for advertising by Council in March 2018 and advertising occurred in April 2018. However following the close of the advertising period and whilst addressing the submissions, it became apparent some clauses that were proposed were already covered by either the *Cat Act 2011*, *Cat Regulations 2012* or the *Cat (Uniform Local Provisions) Regulations 2013*, whilst other clauses were confusing or not clear.

Officers subsequently investigated a large number of existing local government cat local laws and based on these investigations a new draft *Cats Local Law 2018* was prepared and presented to the August 2018 Council meeting. At this meeting Council resolved:

C.06/0818 That Council:

- 1. Notes the submissions received from Mr B Bebbington and the Department of Local Government, Sport and Cultural Industries.*
- 2. Resolves not to proceed with the Cats Local Law 2018 that was advertised on 11 April 2018.*
- 3. In accordance with Section 3.12 of the Local Government Act 1995, Council gives notice that it proposes to make a new Shire of Bridgetown-Greenbushes Cats Local Law 2018 as per Attachment 4. The purpose of the proposed Local Law is to repeal the Shire of Bridgetown-Greenbushes Keeping and Welfare of Cats Local Law and to provide Council under the proposed Cats Local Law 2018 with measures in addition to those under the Cat Act 2011 to control the keeping of cats. The effect of the proposed Local Law is to control the number of cats that can be kept, the places where cats can be kept and to control the activity of cats where a nuisance is caused.*

The new Shire of Bridgetown-Greenbushes Cats Local Law 2018 was advertised for public comment in September 2018. One public submission was received together with a submission from the Department of Local Government, Sport and Cultural Industries suggesting some minor edits. The submissions were presented to Council's January 2019 meeting where the following was resolved:

C.05/0119 That Council:

- 1. Notes the comments from the Department of Local Government, Sport and Cultural Industries contained in Attachment 8.*

2. Notes the comments contained in the submission from the single public submission received.
3. Adopts (makes) the “Cats Local Law 2019” as per Attachment 11 and proceeds with the approval and gazettal process in accordance with Section 3.12 of the Local Government Act. The purpose of the proposed Local Law is to repeal the Shire of Bridgetown-Greenbushes Keeping and Welfare of Cats Local Law and to provide Council under the proposed Cats Local Law 2019 with measures in addition to those under the Cat Act 2011 to control the keeping of cats. The effect of the proposed Local Law is to control the number of cats that can be kept, the places where cats can be kept and to control the activity of cats where a nuisance is caused.

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 (Synergy Soft) 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 – 2018/19

Total Incoming Items Registered in Synergy	3836
These items are registered as follows	

General Correspondence	1051
Emails	1198
Building Application	122
Building Correspondence	112
Customer Service Requests	945
Human Resource	31
Planning Applications	180
Planning Correspondence	60
Septic Applications	42
Septic Correspondence	61
File Notes	2
Submissions	27
Tenders	Nil
Public Incident	Nil
Legal	Nil
Financial	Nil
Agendas and Minutes	2
Hazard Alert	1
Memorandums	1
Surveys	1

Total Outgoing Items Registered in Synergy	1766
These items are registered as follows	
General Correspondence	474
Emails	409
Building Correspondence	414
Health	2
Human Resource	11
Planning Correspondence	350
Septic Correspondence	103
Surveys	Nil
Accident and Incident	Nil
Submissions	1
File Notes	1
Customer Service	1

PART 4 – FINANCIALS

APPENDIX 1

ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDIT REPORT

SHIRE OF BRIDGETOWN-GREENBUSHES

FINANCIAL REPORT

FOR THE YEAR ENDED 30TH JUNE 2019

TABLE OF CONTENTS

Statement by Chief Executive Officer	2
Statement of Comprehensive Income by Nature or Type	3
Statement of Comprehensive Income by Program	4
Statement of Financial Position	5
Statement of Changes in Equity	6
Statement of Cash Flows	7
Rate Setting Statement	8
Notes to and forming part of the Financial Report	9 - 51
Independent Auditor's Report	1 - 3

SHIRE'S VISION

'A beautiful place to live'

Working together with the community to achieve our shared objectives

Principal place of business:
1 Steere Street
BRIDGETOWN WA 6255

**SHIRE OF BRIDGETOWN-GREENBUSHES
FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019**

*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 for the financial year ended 30 June 2019 is based on proper accounts and records to present fairly the financial position of the Shire of Bridgetown-Greenbushes at 30 June 2019 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the

21st

day of

November

2019



Tim Clynych
Chief Executive Officer

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
Revenue				
Rates	21(a)	4,547,425	4,539,351	4,363,497
Operating grants, subsidies and contributions	2(a)	2,486,285	1,573,045	2,598,543
Fees and charges	2(a)	1,601,142	1,695,634	1,612,048
Interest earnings	2(a)	208,079	199,321	208,406
Other revenue	2(a)	122,577	112,631	209,233
		8,965,508	8,119,982	8,991,727
Expenses				
Employee costs		(4,243,910)	(4,566,526)	(4,420,103)
Materials and contracts		(2,479,557)	(3,047,741)	(2,073,748)
Utility charges		(272,181)	(284,442)	(272,895)
Depreciation on non-current assets	11(b)	(3,447,524)	(3,470,930)	(3,636,599)
Interest expenses	2(b)	(77,845)	(77,918)	(84,395)
Insurance expenses		(265,150)	(263,121)	(235,841)
Other expenditure		(299,191)	(305,735)	(290,184)
		(11,085,358)	(12,016,413)	(11,013,765)
		(2,119,850)	(3,896,431)	(2,022,038)
Non-operating grants, subsidies and contributions	2(a)	1,564,336	1,595,608	1,616,273
Profit on asset disposals	11(a)	7,460	21,350	29,424
(Loss) on asset disposals	11(a)	(187,984)	(34,489)	(101,287)
Fair value adjustments to financial assets at fair value through profit or loss	8	70,068	0	0
Reversal of prior year loss on revaluation of Infrastructure - bridges	10(a)	0	0	891,622
		1,453,880	1,582,469	2,436,032
Net result for the period		(665,970)	(2,313,962)	413,994
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	(46,244)	0	(5,625,495)
Total other comprehensive income for the period		(46,244)	0	(5,625,495)
Total comprehensive income for the period		(712,214)	(2,313,962)	(5,211,501)

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 2019

	NOTE	2019 Actual	2019 Budget	2018 Actual
		\$	\$	\$
Revenue				
	2(a)			
Governance		323	369	41,422
General purpose funding		6,695,254	5,697,442	6,454,551
Law, order, public safety		435,704	442,813	381,911
Health		15,960	18,200	17,445
Education and welfare		595	25,509	598
Housing		22,573	22,000	11,602
Community amenities		1,054,736	1,112,757	1,051,829
Recreation and culture		312,481	414,094	546,728
Transport		158,721	112,099	100,056
Economic services		120,404	131,573	132,913
Other property and services		148,757	143,126	252,672
		8,965,508	8,119,982	8,991,727
Expenses				
	2(b)			
Governance		(967,022)	(1,040,302)	(983,840)
General purpose funding		(178,010)	(185,977)	(116,468)
Law, order, public safety		(875,933)	(964,264)	(787,659)
Health		(85,501)	(85,618)	(77,497)
Education and welfare		(182,711)	(237,877)	(181,772)
Housing		(38,594)	(33,605)	(32,182)
Community amenities		(1,694,705)	(1,768,222)	(1,691,681)
Recreation and culture		(2,690,357)	(3,099,678)	(2,556,528)
Transport		(3,577,042)	(3,754,970)	(3,774,921)
Economic services		(577,602)	(641,916)	(540,409)
Other property and services		(140,036)	(126,066)	(186,413)
		(11,007,513)	(11,938,495)	(10,929,370)
Finance Costs				
	2(b)			
General purpose funding		0	(100)	0
Community amenities		(13,354)	(13,310)	(13,575)
Recreation and culture		(64,491)	(64,508)	(70,820)
		(77,845)	(77,918)	(84,395)
		(2,119,850)	(3,896,431)	(2,022,038)
Non-operating grants, subsidies and contributions	2(a)	1,564,336	1,595,608	1,616,273
Profit on disposal of assets	11(a)	7,460	21,350	29,424
(Loss) on disposal of assets	11(a)	(187,984)	(34,489)	(101,287)
Fair value adjustments to financial assets at fair value through profit or loss	8	70,068	0	0
Reversal of prior year loss on revaluation of Infrastructure - bridges	10(a)	0	0	891,622
		1,453,880	1,582,469	2,436,032
Net result for the period		(665,970)	(2,313,962)	413,994
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	12	(46,244)	0	(5,625,495)
Total other comprehensive income for the period		(46,244)	0	(5,625,495)
Total comprehensive income for the period		(712,214)	(2,313,962)	(5,211,501)

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

SHIRE OF BRIDGETOWN-GREENBUSHES
STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2019

	NOTE	2019 \$	2018 \$
CURRENT ASSETS			
Cash and cash equivalents	3	6,570,761	7,156,483
Trade receivables	5	337,608	268,977
Other financial assets at amortised cost	8(a)	8,651	0
Other loans and receivables	8(a)	0	8,337
Inventories	6	20,857	22,013
Other current assets	7	560	0
TOTAL CURRENT ASSETS		6,938,437	7,455,810
NON-CURRENT ASSETS			
Trade receivables	5	148,174	124,461
Other financial assets at amortised cost	8(b)	8,976	0
Financial assets at fair value through profit and loss	8(b)	70,068	0
Other loans and receivables	8(b)	0	17,627
Property, plant and equipment	9	35,649,987	35,755,380
Infrastructure	10	169,017,629	169,250,080
TOTAL NON-CURRENT ASSETS		204,894,834	205,147,548
TOTAL ASSETS		211,833,271	212,603,358
CURRENT LIABILITIES			
Trade and other payables	13	761,305	661,739
Borrowings	14(a)	253,216	268,033
Employee related provisions	15	864,649	931,888
TOTAL CURRENT LIABILITIES		1,879,170	1,861,660
NON-CURRENT LIABILITIES			
Borrowings	14(a)	1,810,366	1,863,582
Employee related provisions	15	46,495	68,662
TOTAL NON-CURRENT LIABILITIES		1,856,861	1,932,244
TOTAL LIABILITIES		3,736,031	3,793,904
NET ASSETS		208,097,240	208,809,454
EQUITY			
Retained surplus		115,654,005	115,629,829
Reserves - cash backed	4	3,392,546	4,082,692
Revaluation surplus	12	89,050,689	89,096,933
TOTAL EQUITY		208,097,240	208,809,454

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 2019

	NOTE	RETAINED SURPLUS \$	RESERVES CASH BACKED \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2017		115,946,350	3,352,177	94,722,428	214,020,955
Comprehensive income					
Net result for the period		413,994	0	0	413,994
Other comprehensive income	12	0	0	(5,625,495)	(5,625,495)
Total comprehensive income		413,994	0	(5,625,495)	(5,211,501)
Transfers from/(to) reserves		(730,515)	730,515	0	0
Balance as at 30 June 2018		115,629,829	4,082,692	89,096,933	208,809,454
Restated total equity at the beginning of the financial year		115,629,829	4,082,692	89,096,933	208,809,454
Comprehensive income					
Net result for the period		(665,970)	0	0	(665,970)
Other comprehensive income	12	0	0	(46,244)	(46,244)
Total comprehensive income		(665,970)	0	(46,244)	(712,214)
Transfers from/(to) reserves		690,146	(690,146)	0	0
Balance as at 30 June 2019		115,654,005	3,392,546	89,050,689	208,097,240

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 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,508,668	4,549,595	4,324,821
Operating grants, subsidies and contributions		2,446,501	1,579,767	2,663,860
Fees and charges		1,607,983	1,683,634	1,589,105
Interest received		207,038	199,321	206,686
Goods and services tax received		(519,784)	473,800	425,399
Other revenue		107,245	112,631	212,839
		8,357,651	8,598,748	9,422,710
Payments				
Employee costs		(4,338,809)	(4,539,851)	(4,383,516)
Materials and contracts		(2,370,797)	(3,086,699)	(2,471,201)
Utility charges		(277,014)	(283,642)	(270,906)
Interest expenses		(77,818)	(77,918)	(84,407)
Insurance paid		(265,150)	(263,121)	(235,841)
Goods and services tax paid		515,513	(479,046)	(386,761)
Other expenditure		(297,490)	(305,735)	(287,638)
		(7,111,565)	(9,036,012)	(8,120,270)
Net cash provided by (used in) operating activities	16	1,246,086	(437,264)	1,302,440
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(1,233,368)	(1,854,698)	(1,243,313)
Payments for construction of infrastructure		(2,304,085)	(3,027,955)	(1,122,619)
Non-operating grants, subsidies and contributions		1,564,336	1,595,608	1,616,273
Proceeds from self supporting loans		8,337	8,337	19,251
Proceeds from sale of property, plant & equipment		201,005	337,864	199,052
Net cash provided by (used in) investing activities		(1,763,775)	(2,940,844)	(531,356)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings		(268,033)	(268,034)	(257,059)
Proceeds from new borrowings		200,000	200,000	120,000
Net cash provided by (used in) financing activities		(68,033)	(68,034)	(137,059)
Net increase (decrease) in cash held		(585,722)	(3,446,142)	634,025
Cash at beginning of year		7,156,483	7,156,483	6,522,458
Cash and cash equivalents at the end of the year	16	6,570,761	3,710,341	7,156,483

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 2019

	NOTE	2019 Actual \$	2019 Budget \$	2018 Actual \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	22 (b)	1,948,266	1,928,742	1,760,980
		1,948,266	1,928,742	1,760,980
Revenue from operating activities (excluding rates)				
Governance		323	369	41,422
General purpose funding		2,147,829	1,158,091	2,091,054
Law, order, public safety		439,691	444,013	384,385
Health		15,960	18,200	17,445
Education and welfare		595	25,509	598
Housing		22,573	22,000	11,602
Community amenities		1,055,809	1,130,507	1,052,043
Recreation and culture		312,481	414,094	548,261
Transport		161,121	114,499	1,016,881
Economic services		120,404	131,573	132,913
Other property and services		218,825	143,126	252,672
		4,495,611	3,601,981	5,549,276
Expenditure from operating activities				
Governance		(985,511)	(1,041,437)	(983,840)
General purpose funding		(178,010)	(186,077)	(116,468)
Law, order, public safety		(951,143)	(989,311)	(881,840)
Health		(85,585)	(85,618)	(77,497)
Education and welfare		(182,711)	(237,877)	(181,772)
Housing		(40,958)	(33,605)	(32,182)
Community amenities		(1,713,216)	(1,781,532)	(1,712,258)
Recreation and culture		(2,803,796)	(3,164,186)	(2,627,452)
Transport		(3,614,400)	(3,762,593)	(3,774,921)
Economic services		(577,976)	(642,600)	(540,409)
Other property and services		(140,036)	(126,066)	(186,413)
		(11,273,342)	(12,050,902)	(11,115,052)
Non-cash amounts excluded from operating activities	22(a)	3,517,124	3,484,069	2,788,495
Amount attributable to operating activities		(1,312,341)	(3,036,110)	(1,016,301)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,564,336	1,595,608	1,616,273
Proceeds from disposal of assets	11(a)	201,005	337,864	199,052
Proceeds from self supporting loans	14(b)	8,337	8,337	19,251
Purchase of property, plant and equipment	9(a)	(1,233,368)	(1,854,698)	(1,243,313)
Purchase and construction of infrastructure	10(a)	(2,304,085)	(3,027,955)	(1,122,619)
Amount attributable to investing activities		(1,763,775)	(2,940,844)	(531,356)
FINANCING ACTIVITIES				
Repayment of borrowings	14(b)	(268,033)	(268,034)	(257,059)
Proceeds from borrowings	14(c)	200,000	200,000	120,000
Transfers to reserves (restricted assets)	4	(924,569)	(680,899)	(1,541,961)
Transfers from reserves (restricted assets)	4	1,614,715	2,186,536	811,446
Amount attributable to financing activities		622,113	1,437,603	(867,574)
Surplus/(deficit) before imposition of general rates		(2,454,003)	(4,539,351)	(2,415,231)
Total amount raised from general rates	21	4,547,425	4,539,351	4,363,497
Surplus/(deficit) after imposition of general rates	22(b)	2,093,422	0	1,948,266

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

1. 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) and Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

Accounting policies which have been adopted in the preparation of this financial report 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 24 to these financial statements.

2. REVENUE AND EXPENSES

(a) Revenue

Grant Revenue

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

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Operating grants, subsidies and contributions			
Governance	0	0	40,645
General purpose funding	1,879,259	894,061	1,824,933
Law, order, public safety	387,100	404,763	342,830
Education and welfare	0	25,000	0
Housing	68,704	0	0
Recreation and culture	0	156,077	299,425
Transport	151,222	93,144	90,710
	2,486,285	1,573,045	2,598,543
Non-operating grants, subsidies and contributions			
Law, order, public safety	449,159	315,000	288,483
Community amenities	0	0	104,941
Recreation and culture	128,205	20,000	24,909
Transport	986,972	1,260,608	1,197,940
	1,564,336	1,595,608	1,616,273
Total grants, subsidies and contributions	4,050,621	3,168,653	4,214,816

SIGNIFICANT ACCOUNTING POLICIES

Grants, donations and other contributions

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

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

Grants, donations and other contributions (Continued)

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 20. 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.

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Other revenue

Reimbursements and recoveries
 Other

Fees and Charges

Governance
 General purpose funding
 Law, order, public safety
 Health
 Education and welfare
 Housing
 Community amenities
 Recreation and culture
 Transport
 Economic services
 Other property and services

	2019 Actual \$	2019 Budget \$	2018 Actual \$
	71,657	59,205	105,050
	50,920	53,426	104,183
	122,577	112,631	209,233
	229	269	216
	52,839	55,600	53,037
	44,090	36,050	37,519
	15,960	18,200	17,445
	9	9	9
	21,169	20,950	10,400
	1,048,628	1,112,757	1,050,451
	227,288	241,171	233,451
	7,499	8,755	9,346
	118,494	127,973	129,293
	64,937	73,900	70,881
	1,601,142	1,695,634	1,612,048
<p>During 2018/19 Council resolved to amend its fees and charges as follows:</p>			
New Fees Introduced			
Jigsaw Gallery Entry Fees			
Adult	\$2.00		
Child	\$1.00		
Family	\$5.00		
Interest earnings			
Loans receivable - clubs/institutions	890	891	1,714
Reserve accounts interest	77,254	79,530	77,894
Rates instalment and penalty interest (refer Note 21(c))	49,385	43,900	43,718
Other interest earnings	80,550	75,000	85,080
	208,079	199,321	208,406

SIGNIFICANT ACCOUNTING POLICIES

Interest earnings

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

Interest earnings (Continued)

Interest income is presented as finance income where it is earned from financial assets that are held for cash management purposes.

SHIRE OF BRIDGETOWN-GREENBUSHES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2019

2. REVENUE AND EXPENSES (Continued)

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report
- Other services

Interest expenses (finance costs)

- Borrowings (refer Note 14(b))
- Other

Rental charges

- Operating leases

	2019 Actual \$	2019 Budget \$	2018 Actual \$
	11,850	19,750	14,800
	0	3,000	0
	11,850	22,750	14,800
	77,845	77,818	84,395
	0	100	0
	77,845	77,918	84,395
	58,628	61,502	63,448
	58,628	61,502	63,448

SHIRE OF BRIDGETOWN-GREENBUSHES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2019

3. CASH AND CASH EQUIVALENTS

	NOTE	2019 \$	2018 \$
Cash at bank and on hand		3,178,215	3,073,791
Restricted		3,392,546	4,082,692
		6,570,761	7,156,483
Comprises:			
- Unrestricted cash and cash equivalents		3,178,215	3,073,791
- Restricted cash and cash equivalents		3,392,546	4,082,692
		6,570,761	7,156,483
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Reserve accounts			
Leave Reserve	4	182,136	177,112
Plant Reserve	4	424,561	318,625
Land and Building Reserve	4	714,400	709,401
Bushfire Reserve	4	10,739	687
Maranup Road Maintenance Reserve	4	5,256	101,525
Subdivision Reserve	4	390,331	379,565
Sanitation Reserve	4	65,647	19,903
Recreation Centre Floor and Solar Reserve	4	190,315	175,310
MGB Reserve	4	0	74,222
Refuse Site Post Closure Reserve	4	219,017	208,099
Drainage Reserve	4	21,084	10,747
Community Bus Replacement Reserve	4	50,374	48,985
SBS Tower and Infrastructure Replacement Reserve	4	31,589	30,718
Playground Equipment Reserve	4	30,497	25,846
Swimming Pool Reserve	4	4,429	4,307
Car Park Reserve	4	948	922
ROMANS Reserve	4	4,721	4,591
Building Maintenance Reserve	4	145,768	145,551
Strategic Projects Reserve	4	98,934	64,136
Matched Grants Reserve	4	38,293	30,287
Aged Care Infrastructure Reserve	4	56,022	54,477
Equipment Reserve	4	6,010	5,844
Assets and GRV Valuation Reserve	4	57,656	84,308
Bridgetown Leisure Centre Reserve	4	117,894	124,897
Trails Reserve	4	21,286	20,698
Light Fleet Vehicle Reserve	4	64,021	19,500
Prepaid Rates Reserve	4	30,097	0
Blackspot Works Reserve	4	10,032	0
Unspent Grants Reserve	4 & 20	400,489	1,158,879
Unspent Loans Reserve	4 & 14(d)	0	83,550
Total restricted cash and cash equivalents		3,392,546	4,082,692

SIGNIFICANT ACCOUNTING POLICIES

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 with original maturities of three months or less that are readily convertible to known amounts of cash

Cash and cash equivalents (Continued)

and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

		2019	2019	2019	2019	2019	2019	2019	2019	2018	2018	2018	2018
		Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual
		Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
		Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
4. RESERVES - CASH BACKED													
(a)	Leave Reserve	177,112	5,024	0	182,136	177,112	5,705	0	182,817	171,985	5,127	0	177,112
(b)	Plant Reserve	318,625	244,371	(138,435)	424,561	318,625	270,888	(418,435)	171,078	210,636	271,879	(163,890)	318,625
(c)	Land and Building Reserve	709,401	45,080	(40,081)	714,400	709,401	21,389	(45,326)	685,464	688,894	20,536	(29)	709,401
(d)	Bushfire Reserve	687	10,052	0	10,739	687	5,183	0	5,870	473	5,214	(5,000)	687
(e)	Maranup Road Maintenance Reser	101,525	1,731	(98,000)	5,256	101,525	114	(98,000)	3,639	98,586	2,939	0	101,525
(f)	Subdivision Reserve	379,565	10,766	0	390,331	379,565	22,548	0	402,113	339,210	40,355		379,565
(g)	Sanitation Reserve	19,903	104,544	(58,800)	65,647	19,903	102,355	(118,000)	4,258	58,761	1,752	(40,610)	19,903
(h)	Recreation Centre Floor and Solar I	175,310	15,005	0	190,315	175,310	15,969	0	191,279	170,235	5,075	0	175,310
(i)	MGB Reserve	74,222	253	(74,475)	0	74,222	0	(74,222)	0	72,073	2,149	0	74,222
(j)	Refuse Site Post Closure Reserve	208,099	10,918	0	219,017	208,099	11,445	(13,000)	206,544	197,220	10,879	0	208,099
(k)	Drainage Reserve	10,747	10,337	0	21,084	10,747	10,668	0	21,415	3,629	7,118	0	10,747
(l)	Community Bus Replacement Rese	48,985	1,389	0	50,374	48,985	1,578	0	50,563	87,161	12,568	(50,744)	48,985
(m)	SBS Tower and Infrastructure Repla	30,718	871	0	31,589	30,718	989	0	31,707	29,829	889	0	30,718
(n)	Playground Equipment Reserve	25,846	4,651	0	30,497	25,846	3,929	0	29,775	20,431	5,415	0	25,846
(o)	Swimming Pool Reserve	4,307	122	0	4,429	4,307	139	0	4,446	4,182	125	0	4,307
(p)	Car Park Reserve	922	26	0	948	922	30	0	952	895	27	0	922
(q)	ROMANS Reserve	4,591	130	0	4,721	4,591	148	0	4,739	4,458	133	0	4,591
(r)	Building Maintenance Reserve	145,551	4,084	(3,867)	145,768	145,551	4,688	0	150,239	160,557	4,475	(19,481)	145,551
(s)	Strategic Projects Reserve	64,136	34,798	0	98,934	64,136	12,227	(5,000)	71,363	45,073	21,343	(2,280)	64,136
(t)	Matched Grants Reserve	30,287	10,882	(2,876)	38,293	30,287	10,976	(10,000)	31,263	19,871	10,416	0	30,287
(u)	Aged Care Infrastructure Reserve	54,477	1,545	0	56,022	54,477	1,755	0	56,232	52,900	1,577	0	54,477
(v)	Equipment Reserve	5,844	166	0	6,010	5,844	188	0	6,032	6,508	2,636	(3,300)	5,844
(w)	Assets and GRV Valuation Reserve	84,308	37,992	(64,644)	57,656	84,308	37,460	(67,500)	54,268	66,168	34,140	(16,000)	84,308
(x)	Bridgetown Leisure Centre Reserve	124,897	3,333	(10,336)	117,894	124,897	3,739	(8,800)	119,836	133,635	3,962	(12,700)	124,897
(y)	Trails Reserve	20,698	588	0	21,286	20,698	667	0	21,365	20,099	599	0	20,698
(z)	Light Fleet Vehicle Reserve	19,500	95,524	(51,003)	64,021	19,500	94,834	(114,200)	134	0	19,500	0	19,500
(aa)	Prepaid Rates Reserve	0	30,097	0	30,097	0	30,966	0	30,966	0	0	0	0
(ab)	Blackspot Works Reserve	0	10,032	0	10,032	0	10,322	0	10,322	0	0	0	0
(ac)	Unspent Grants and Loans Reserve	1,242,429	230,258	(1,072,198)	400,489	1,242,429	0	(1,214,053)	28,376	688,708	1,051,133	(497,412)	1,242,429
		4,082,692	924,569	(1,614,715)	3,392,546	4,082,692	680,899	(2,186,536)	2,577,055	3,352,177	1,541,961	(811,446)	4,082,692

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.

4. 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	Anticipated date of use	Purpose of the reserve
(a)	Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(b)	Plant Reserve	Ongoing	To be used for the purchase of major plant.
(c)	Land and Building Reserve	Ongoing	To be used for the future acquisition of land and buildings.
(d)	Bushfire Reserve	Ongoing	To be used for the purchase of district fire fighting equipment, buildings and fire fighting plant.
(e)	Maranup Road Maintenance Reserve	Ongoing	To be used to maintain the section of Maranup Ford Road between the old and new entrances to the Talison Mine.
(f)	Subdivision Reserve	Ongoing	To be used for the construction of sub-division feeder roads and road upgrades where it is a condition of planning or development approval.
(g)	Sanitation Reserve	Ongoing	To be used for the provision of waste management services and waste facilities.
(h)	Recreation Centre Floor and Solar Reserve	Ongoing	To be used to fund future timber floor and solar equipment replacements at the Bridgetown Leisure Centre.
(i)	MGB Reserve	2018/19	To be used for the maintenance of the mobile garbage bin project.
(j)	Refuse Site Post Closure Reserve	Ongoing	To be used to rehabilitate the Shire's refuse sites.
(k)	Drainage Reserve	Ongoing	To be used for drainage upgrade works.
(l)	Community Bus Replacement Reserve	Ongoing	To be used to purchase a replacement community bus.
(m)	SBS Tower and Infrastructure Replacement Reserve	Ongoing	To be used for replacement of the SBS tower and associated infrastructure.
(n)	Playground Equipment Reserve	Ongoing	To be used for replacement of playground equipment.
(o)	Swimming Pool Reserve	Ongoing	To be used for studies on the pool for life expectancy and upgrades required to enable its future usage.
(p)	Car Park Reserve	Ongoing	To hold contributions for funding car park construction.
(q)	ROMANS Reserve	2019/20	To be used to fund the take-up of roads condition information into ROMANS.
(r)	Building Maintenance Reserve	Ongoing	To be used to fund capital improvements to council buildings and facilities.
(s)	Strategic Projects Reserve	Ongoing	To be used to fund strategic planning actions and other strategic initiatives as determined by the Council.
(t)	Matched Grants Reserve	Ongoing	To provide a funding mechanism for grants that require a matched funding component.
(u)	Aged Care Infrastructure Reserve	Ongoing	To contribute to the construction of non-council aged care buildings.
(v)	Equipment Reserve	Ongoing	To be used to fund the purchase of gym and exercise equipment.
(w)	Assets and GRV Valuation Reserve	Ongoing	To be used to fund future property and infrastructure revaluations.
(x)	Bridgetown Leisure Centre Reserve	Ongoing	To be used for the purpose of funding new initiatives at the Bridgetown Leisure Centre.
(y)	Trails Reserve	Ongoing	To be used for funding of new local trail initiatives and projects.
(z)	Light Fleet Vehicle Reserve	Ongoing	To be used for the purchase of light fleet vehicles.
(aa)	Prepaid Rates Reserve	2019/20	To ensure funding is available in 2019/20 to offset the derecognition of prepaid rates as revenue due to the introduction of Accounting Standard AASB1058.
(ab)	Blackspot Works Reserve	Ongoing	To provide a funding mechanism for Blackspot Grant projects that require a matched funding component.
(ac)	Unspent Grants and Loans Reserve	Ongoing	To be used for the recording of unspent grant and loan funds.

5. TRADE RECEIVABLES

Current

Rates receivable	
Sundry receivables	
GST receivable	
Allowance for impairment of receivables	
Accrued interest on investments	
Accrued interest on SSL	

Non-current

Pensioner's rates and ESL deferred	
------------------------------------	--

2019	2018
\$	\$
141,352	126,308
185,614	140,119
5,076	805
0	(2,780)
5,564	4,522
2	3
337,608	268,977
148,174	124,461
148,174	124,461

SIGNIFICANT ACCOUNTING POLICIES

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Previous accounting policy: Impairment of trade receivables

In the prior year, the impairment of trade receivables was assessed based on the incurred loss model. Individual receivables which were known to be uncollectible were written off by reducing the carrying amount directly. The other receivables were assessed collectively to determine whether there was objective evidence that an impairment had been incurred but not yet identified. For these receivables the estimated impairment losses were recognised in a separate provision for impairment.

Classification and subsequent measurement

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.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

6. INVENTORIES

Current

Fuel, oil and materials

The following movements in inventories occurred during the year:

Carrying amount at 1 July

Inventories expensed during the year

Additions to inventory

Carrying amount at 30 June

	2019	2018
	\$	\$
	20,857	22,013
	20,857	22,013
	22,013	18,957
	(189,502)	(173,881)
	188,346	176,937
	20,857	22,013

SIGNIFICANT ACCOUNTING POLICIES

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.

7. OTHER ASSETS AND ASSETS CLASSIFIED AS HELD FOR SALE

Other current assets

Prepayments

	2019	2018
	\$	\$
	560	0
	560	0

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

8. OTHER FINANCIAL ASSETS

(a) Current assets

Other financial assets at amortised cost
 Other loans and receivables

	2019	2018
	\$	\$
Other financial assets at amortised cost	8,651	0
Other loans and receivables	0	8,337
	8,651	8,337

Other financial assets at amortised cost

- Financial assets at amortised cost - self supporting loans

	8,651	0
	8,651	0

Financial assets previously classified as loans and receivables

- Loans receivable - clubs/institutions

	0	8,337
	0	8,337

(b) Non-current assets

Other financial assets at amortised cost
 Financial assets at fair value through profit and loss
 Other loans and receivables

Other financial assets at amortised cost	8,976	0
Financial assets at fair value through profit and loss	70,068	0
Other loans and receivables	0	17,627
	79,044	17,627

Other financial assets at amortised cost

- Financial assets at amortised cost - self supporting loans

	8,976	0
	8,976	0

Financial assets at fair value through profit and loss

- *Unlisted equity investments*

Units in Local Government House Trust

	70,068	0
	70,068	0

Financial assets previously classified as loans and receivables

- Loans receivable - clubs/institutions

	0	17,627
	0	17,627

During the year, the following gains/(losses) were recognised in profit and loss:

Fair value gains/(losses) on equity investments at fair value through profit and loss are recognised in other gains/(losses) and classified as other property and services

	70,068	0
	70,068	0

Loans receivable from clubs/institutions have the same terms and conditions as the related borrowing disclosed in Note 14(b) as self supporting loans.

SIGNIFICANT ACCOUNTING POLICIES

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at fair value through profit and loss

The Shire classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Previous accounting policy: available for sale financial assets

Available-for-sale financial assets were non-derivative financial assets that were either not suitable to be classified as 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.

Previous accounting policy: Loans and receivables

Non-derivative financial assets with fixed or determinable payments that were not quoted in an active market and are solely payments of principal and interest were classified as loans and receivables and are subsequently measured at amortised cost, using the effective interest rate method.

Refer to Note 24 for explanations regarding the change in accounting policy and reclassification of available for sale financial assets to financial assets at fair value through profit and loss.

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Carrying Amounts

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

	Land - freehold land	Land - vested in and under the control of Council	Total land	Buildings - non-specialised	Buildings - specialised	Total buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Works in progress - buildings	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	5,211,500	2,330,000	7,541,500	130,000	23,523,145	23,653,145	31,194,645	235,415	4,250,609	1,113	35,681,782
Additions	0	0	0	0	210,148	210,148	210,148	38,673	981,574	12,918	1,243,313
(Disposals)	0	0	0	0	0	0	0	0	(270,915)	0	(270,915)
Depreciation (expense)	0	0	0	(4,966)	(497,538)	(502,504)	(502,504)	(38,984)	(357,312)	0	(898,800)
Carrying amount at 30 June 2018	5,211,500	2,330,000	7,541,500	125,034	23,235,755	23,360,789	30,902,289	235,104	4,603,956	14,031	35,755,380
Comprises:											
Gross carrying amount at 30 June 2018	5,211,500	2,330,000	7,541,500	130,000	23,733,293	23,863,293	31,404,793	311,785	5,289,255	14,031	37,019,864
Accumulated depreciation at 30 June 2018	0	0	0	(4,966)	(497,538)	(502,504)	(502,504)	(76,681)	(685,299)	0	(1,264,484)
Carrying amount at 30 June 2018	5,211,500	2,330,000	7,541,500	125,034	23,235,755	23,360,789	30,902,289	235,104	4,603,956	14,031	35,755,380
Additions	40,081	0	40,081	7,483	313,662	321,145	361,226	8,169	846,708	17,265	1,233,368
(Disposals)	0	0	0	0	0	0	0	(63,821)	(317,708)	0	(381,529)
Revaluation increments / (decrements) transferred to revaluation surplus	0	0	0	0	0	0	0	120	(46,364)	0	(46,244)
Depreciation (expense)	0	0	0	(4,966)	(503,130)	(508,096)	(508,096)	(38,892)	(364,000)	0	(910,988)
Transfers	0	0	0	0	14,031	14,031	14,031	0	0	(14,031)	0
Carrying amount at 30 June 2019	5,251,581	2,330,000	7,581,581	127,551	23,060,318	23,187,869	30,769,450	140,680	4,722,592	17,265	35,649,987
Comprises:											
Gross carrying amount at 30 June 2019	5,251,581	2,330,000	7,581,581	137,483	24,060,986	24,198,469	31,780,050	140,680	4,722,592	17,265	36,660,587
Accumulated depreciation at 30 June 2019	0	0	0	(9,932)	(1,000,668)	(1,010,600)	(1,010,600)	0	0	0	(1,010,600)
Carrying amount at 30 June 2019	5,251,581	2,330,000	7,581,581	127,551	23,060,318	23,187,869	30,769,450	140,680	4,722,592	17,265	35,649,987

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Fair Value Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings					
Land - freehold land	Level 2	Market approach using recent observable market data for similar properties / income approach using discounted cashflow methodology	Independent registered valuers	01 June 2017	Price per hectare / market borrowing rate
Land - vested in and under the control of Council	Level 3	Improvements to land valued using cost approach using depreciated replacement cost	Independent registered valuers	01 June 2017	Improvements to land using construction costs and current condition (Level 3), 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	01 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	01 June 2017	Improvements to land using construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Furniture and equipment					
Furniture and equipment	Level 2	Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology	Management valuation	01 June 2019	Price per item
Furniture and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	01 June 2019	Purchase costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) Inputs
Plant and equipment					
Plant and equipment	Level 2	Market approach using recent observable market data for similar items / income approach using discounted cashflow methodology	Management valuation	01 June 2019	Price per item
Plant and equipment	Level 3	Cost approach using depreciated replacement cost	Management valuation	01 June 2019	Purchase costs and current condition (Level 3), 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 2019

10. INFRASTRUCTURE

(a) Movements in Carrying Amounts

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

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks & ovals	Infrastructure - bridges	Infrastructure - other	Works in progress - roads	Works in progress - drainage	Works in progress - bridges	Works in progress - other infrastructure	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2017	156,013,707	2,366,656	4,578,307	2,336,705	5,876,158	4,355,387	70,593	1,620	0	0	175,599,133
Additions	730,082	53,296	85,074	33,388	94,000	0	29,134	21,518	35,833	40,294	1,122,619
Revaluation increments / (decrements) transferred to revaluation surplus	(6,697,280)	(48,059)	120,924	522,888	73,684	402,348					(5,625,495)
Revaluation (loss) / reversals transferred to profit or loss					891,622						891,622
Depreciation (expense)	(2,133,692)	(75,905)	(91,503)	(174,447)	(125,579)	(136,673)					(2,737,799)
Carrying amount at 30 June 2018	147,912,817	2,295,988	4,692,802	2,718,534	6,809,885	4,621,062	99,727	23,138	35,833	40,294	169,250,080
Comprises:											
Gross carrying amount at 30 June 2018	188,265,943	3,086,535	7,251,867	4,213,400	10,452,039	5,234,000	99,727	23,138	35,833	40,294	218,702,776
Accumulated depreciation at 30 June 2018	(40,353,126)	(790,547)	(2,559,065)	(1,494,866)	(3,642,154)	(612,938)	0	0	0	0	(49,452,696)
Carrying amount at 30 June 2018	147,912,817	2,295,988	4,692,802	2,718,534	6,809,885	4,621,062	99,727	23,138	35,833	40,294	169,250,080
Additions	1,641,815	0	106,789	14,752	181,487	342,363	9,399	0	0	7,480	2,304,085
Depreciation (expense)	(1,930,840)	(63,570)	(90,648)	(148,521)	(176,423)	(126,534)					(2,536,536)
Transfers	69,032	0	20,937	0	35,833	40,294	(69,031)	(20,938)	(35,833)	(40,294)	0
Carrying amount at 30 June 2019	147,692,824	2,232,418	4,729,880	2,584,765	6,850,782	4,877,185	40,095	2,200	0	7,480	169,017,629
Comprises:											
Gross carrying amount at 30 June 2019	189,976,790	3,086,535	7,379,593	4,228,152	10,669,359	5,616,657	40,095	2,200	0	7,480	221,006,861
Accumulated depreciation at 30 June 2019	(42,283,966)	(854,117)	(2,649,713)	(1,643,387)	(3,818,577)	(739,472)	0	0	0	0	(51,989,232)
Carrying amount at 30 June 2019	147,692,824	2,232,418	4,729,880	2,584,765	6,850,782	4,877,185	40,095	2,200	0	7,480	169,017,629

10. INFRASTRUCTURE (Continued)

(b) 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	01 June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - footpaths	3	Cost approach using depreciated replacement cost	Independent registered valuers	01 June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - drainage	3	Cost approach using depreciated replacement cost	Independent registered valuers	01 June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - parks & ovals	3	Cost approach using depreciated replacement cost	Independent registered valuers	01 June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - bridges	3	Cost approach using depreciated replacement cost	Independent registered valuers	01 June 2018	Construction costs and current condition (Level 3), residual values and remaining useful life assessments (Level 3) inputs
Infrastructure - other	3	Cost approach using depreciated replacement cost	Independent registered valuers	01 June 2018	Construction costs and current condition (Level 3), 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.

11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement between mandatory revaluation dates

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework.

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, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework.

Revaluation

The fair value of fixed assets is determined at least every three years and no more than five years in accordance with the regulatory framework. At the end of each 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.

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 class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

AUSTRALIAN ACCOUNTING STANDARDS - INCONSISTENCY

Land under control

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

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

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 2019

11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(a) Disposals of Assets

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss	2019 Budget Net Book Value	2019 Budget Sale Proceeds	2019 Budget Profit	2019 Budget Loss	2018 Actual Net Book Value	2018 Actual Sale Proceeds	2018 Actual Profit	2018 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Furniture and equipment	63,821	0	0	(63,821)			0					0
Plant and equipment	317,708	201,005	7,460	(124,163)	351,003	337,864	21,350	(34,489)	270,915	199,052	29,425	(101,288)
	381,529	201,005	7,460	(187,984)	351,003	337,864	21,350	(34,489)	270,915	199,052	29,425	(101,288)

The following assets were disposed of during the year.

	2019 Actual Net Book Value	2019 Actual Sale Proceeds	2019 Actual Profit	2019 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
2013 Holden Cruze Equipe	8,426	7,755	0	(671)
2014 Subaru Liberty	11,818	9,800	0	(2,018)
Various Minor Asset Disposals	15,800	0	0	(15,800)
Law, order, public safety				
1998 Hino Fire Tender	65,047	24,545	0	(40,502)
2005 Nissan Navara	6,000	8,623	2,623	0
2014 Holden Colorado	15,000	16,364	1,364	0
Various Minor Asset Disposals	34,708	0	0	(34,708)
Health				
2014 Nissan Pathfinder	18,266	18,182	0	(84)
Housing				
Various Minor Asset Disposals	2,364	0	0	(2,364)
Community amenities				
2014 Holden Colorado	16,909	17,982	1,073	0
Various Minor Asset Disposals	5,157	0	0	(5,157)
Recreation and culture				
Wave Pool Cleaner	3,709	0	0	(3,709)
Various Minor Asset Disposals	45,239	0	0	(45,239)
Transport				
New Holland Nugget Slasher	1,761	1,200	0	(561)
Metrocount 5600	0	1,200	1,200	0
Metrocount 5600	0	1,200	1,200	0
Sewell 3PL Road Broom	500	0	0	(500)
2007 John Deere Tractor	12,000	11,800	0	(200)
2009 Mitsubishi Tip Truck	40,121	36,363	0	(3,758)
2014 New Holland Cab Tractor	32,278	29,600	0	(2,678)
2014 Nissan Pathfinder	20,603	16,391	0	(4,212)
Various Minor Asset Disposals	25,449	0	0	(25,449)
Economic services				
Various Minor Asset Disposals	374	0	0	(374)
	381,529	201,005	7,460	(187,984)
	381,529	201,005	7,460	(187,984)

The loss on asset disposals includes \$129,091 for various minor asset disposals due to the implementation of Section 17A(5) of the Local Government (*Financial Management*) Regulations. This required that from 1 July 2018 assets with a fair value at the date of acquisition of under \$5,000 are excluded from the assets of the local government.

11. PROPERTY, PLANT AND EQUIPMENT (INCLUDING INFRASTRUCTURE) (Continued)

(b) Depreciation

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Buildings - non-specialised	4,966	4,966	4,966
Buildings - specialised	503,130	499,883	497,538
Furniture and equipment	38,892	37,006	38,984
Plant and equipment	364,000	392,540	357,312
Infrastructure - roads	1,930,840	1,930,840	2,133,692
Infrastructure - footpaths	63,570	63,570	75,905
Infrastructure - drainage	90,648	90,648	91,503
Infrastructure - parks & ovals	148,521	148,520	174,447
Infrastructure - bridges	176,423	176,423	125,579
Infrastructure - other	126,534	126,534	136,673
	3,447,524	3,470,930	3,636,599

SIGNIFICANT ACCOUNTING POLICIES

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land and vested 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.

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.

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	30 to 120 Years
Furniture and equipment	4 to 15 Years
Plant and equipment	3 to 25 Years
Infrastructure - Roads	80 to 100 Years
Infrastructure - Footpaths	40 to 50 Years
Infrastructure - Drainage	80 Years
Infrastructure - Parks and ovals	15 to 50 Years
Bridges	
Road bridges	80 Years
Pedestrian bridges	50 Years
Infrastructure - Other	
Car parks pavement	60 Years
Car parks seal	25 Years
Street furniture	15 Years
Bus shelters	15 Years
Reservoirs and dams	50 Years
Swimming pool infrastructure	50 Years
All other infrastructure	15 to 50 Years

Depreciation (Continued)

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) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or

(b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

12. REVALUATION SURPLUS

	2019 Opening Balance	2019 Revaluation Increment	2019 Revaluation (Decrement)	Total Movement on Revaluation	2019 Closing Balance	2018 Opening Balance	2018 Revaluation Increment	2018 Revaluation (Decrement)	Total Movement on Revaluation	2018 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	20,267,735	0	0	0	20,267,735	20,267,735	0	0	0	20,267,735
Furniture and equipment	112,864	120	0	120	112,984	112,864	0	0	0	112,864
Plant and equipment	359,636	0	(46,364)	(46,364)	313,272	359,636	0	0	0	359,636
Infrastructure - roads	63,326,586	0	0	0	63,326,586	70,023,866	0	(6,697,280)	(6,697,280)	63,326,586
Infrastructure - footpaths	1,166,620	0	0	0	1,166,620	1,214,679	0	(48,059)	(48,059)	1,166,620
Infrastructure - drainage	2,556,333	0	0	0	2,556,333	2,435,409	120,924	0	120,924	2,556,333
Infrastructure - parks & ovals	760,959	0	0	0	760,959	238,071	522,888	0	522,888	760,959
Infrastructure - bridges	73,684	0	0	0	73,684	0	73,684	0	73,684	73,684
Infrastructure - other	472,516	0	0	0	472,516	70,168	402,348	0	402,348	472,516
	89,096,933	120	(46,364)	(46,244)	89,050,689	94,722,428	1,119,844	(6,745,339)	(5,625,495)	89,096,933

Movements on revaluation of property, plant and equipment (including infrastructure) 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*.

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors	Accrued interest on long term borrowings	Accrued salaries and wages	GST payable	Retentions, works and hire bonds	Accrued expenditure
------------------	--	----------------------------	-------------	----------------------------------	---------------------

	2019	2018
	\$	\$
	533,708	470,587
	265	238
	88,428	83,704
	469	507
	138,435	93,704
	0	12,999
	761,305	661,739

SIGNIFICANT ACCOUNTING POLICIES

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

Trade and other payables (Continued)

of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

14. INFORMATION ON BORROWINGS

(a) Borrowings	2019	2018
	\$	\$
Current	253,216	268,033
Non-current	1,810,366	1,863,582
	2,063,582	2,131,615

(b) Repayments - Borrowings

Particulars	Loan Number	Institution	Interest Rate	30 June 2019					30 June 2019					30 June 2018				
				Actual Principal 1 July 2018	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding	Budget Principal 1 July 2018	Budget New Loans	Budget Principal repayments	Budget Interest repayments	Budget Principal outstanding	Actual Principal 1 July 2017	Actual New Loans	Actual Principal repayments	Actual Interest repayments	Actual Principal outstanding
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Community amenities																		
Bridgetown Transfer Station	107B	WATC*	3.27%	0	0	0	0	0	0	0	0	0	9,487	0	9,487	231	0	
Landfill Site (Track Loader)	108	WATC*	4.13%	96,655	0	22,703	3,755	73,952	96,654	0	22,703	3,760	73,951	118,448	0	21,793	4,664	96,655
Landfill Site New Cell	113	WATC*	2.28%	306,774	0	99,949	6,422	206,825	306,774	0	99,949	6,428	206,825	404,482	0	97,708	8,663	306,774
Liquid and Inert Waste Sites	114	WATC*	2.73%	120,000	0	22,716	3,119	97,284	120,000	0	22,716	3,122	97,284	0	120,000	0	18	120,000
Landfill Cell Extension	115	WATC*	1.61%	0	100,000	0	26	100,000	0	100,000	0	0	100,000	0	0	0	0	0
Liquid Waste Facility	116	WATC*	1.96%	0	100,000	0	32	100,000	0	100,000	0	0	100,000	0	0	0	0	0
Recreation and culture																		
Memorial Park Improvements	105	WATC*	6.25%	27,987	0	27,987	1,314	0	27,987	0	27,987	1,319	0	54,304	0	26,317	2,985	27,987
Somme Creek Parkland	106	WATC*	6.25%	22,136	0	22,136	1,039	0	22,137	0	22,137	1,043	0	42,952	0	20,816	2,360	22,136
Bridgetown Swimming Pool	112	WATC*	4.04%	1,532,099	0	64,205	61,248	1,467,894	1,532,099	0	64,205	61,255	1,467,894	1,593,786	0	61,687	63,765	1,532,099
				2,105,651	200,000	259,696	76,955	2,045,955	2,105,651	200,000	259,697	76,927	2,045,954	2,223,459	120,000	237,808	82,686	2,105,651
Self Supporting Loans																		
Recreation and culture																		
Bridgetown Bowling Club	110	WATC*	4.04%	25,964	0	8,337	890	17,627	25,964	0	8,337	891	17,627	45,215	0	19,251	1,709	25,964
				25,964	0	8,337	890	17,627	25,964	0	8,337	891	17,627	45,215	0	19,251	1,709	25,964
				2,131,615	200,000	268,033	77,845	2,063,582	2,131,615	200,000	268,034	77,818	2,063,581	2,268,674	120,000	257,059	84,395	2,131,615

* WA Treasury Corporation

Self supporting loans are financed by payments from third parties. These are shown in Note 8 as other financial assets at amortised cost. 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 2019

14. INFORMATION ON BORROWINGS (Continued)

(c) New Borrowings - 2018/19

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2019 Actual	2019 Budget	2019 Actual	2019 Budget		
Loan 115 - Landfill Cell Extension	WATC	Debenture	5	1.61%	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 6,438	\$ 0
Loan 116 - Liquid Waste Facility	WATC	Debenture	10	1.96%	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 14,396	\$ 0
					\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 20,834	\$ 0

(d) Unspent Borrowings

Particulars	Date Borrowed	Unspent Balance 1 July 2018	Borrowed	Expended	Unspent
			During Year	During Year	Balance 30 June 2019
Loan 114 - Liquid Waste & Inert Waste Site	01 Jun 18	\$ 83,550	\$ 0	\$ (83,550)	\$ 0
		\$ 83,550	\$ 0	\$ (83,550)	\$ 0

(e) Undrawn Borrowing Facilities

	2019	2018
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	1,727	0
Total amount of credit unused	203,273	205,000
Loan facilities		
Loan facilities - current	253,216	268,033
Loan facilities - non-current	1,810,366	1,863,582
Total facilities in use at balance date	2,063,582	2,131,615
Unused loan facilities at balance date	0	0

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are recognised at fair value when the Shire becomes a party to the contractual provisions to the instrument.

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

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.

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.

Risk

Information regarding exposure to risk can be found at Note 23.

15. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	Provision for Annual Leave	Provision for Long Service Leave	Total
	\$	\$	\$
Opening balance at 1 July 2018			
Current provisions	423,608	508,280	931,888
Non-current provisions	0	68,662	68,662
	423,608	576,942	1,000,550
Additional provision	303,276	81,246	384,522
Amounts used	(376,926)	(97,002)	(473,928)
Balance at 30 June 2019	349,958	561,186	911,144
Comprises			
Current	349,958	514,691	864,649
Non-current	0	46,495	46,495
	349,958	561,186	911,144
Amounts are expected to be settled on the following basis:	2019	2018	
	\$	\$	
Less than 12 months after the reporting date	280,727	374,306	
More than 12 months from reporting date	630,417	617,798	
Expected reimbursements from other WA local governments	0	8,446	
	911,144	1,000,550	

Timing of the payment of current leave liabilities is difficult to determine as it is dependent on future decisions of employees. Expected settlement timings are based on information obtained from employees and historical leave trends and assumes no events will occur to impact on these historical trends.

SIGNIFICANT ACCOUNTING POLICIES

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.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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

Other long-term employee benefits (Continued)

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.

Provisions

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

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

16. NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Cash and cash equivalents	6,570,761	3,710,341	7,156,483
Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net result	(665,970)	(2,313,962)	413,994
Non-cash flows in Net result:			
Adjustments to fair value of financial assets	(70,068)	0	0
Depreciation	3,447,524	3,470,930	3,636,599
(Profit)/loss on sale of asset	180,524	13,139	71,863
Reversal of loss on revaluation of fixed assets	0	0	(891,622)
Changes in assets and liabilities:			
(Increase)/decrease in receivables	(92,344)	3,766	44,222
(Increase)/decrease in other assets	(560)	0	0
(Increase)/decrease in inventories	1,156	1,500	(3,056)
Increase/(decrease) in payables	99,566	(42,029)	(379,325)
Increase/(decrease) in provisions	(89,406)	25,000	26,038
Grants contributions for the development of assets	(1,564,336)	(1,595,608)	(1,616,273)
Net cash from operating activities	1,246,086	(437,264)	1,302,440

17. TOTAL ASSETS CLASSIFIED BY FUNCTION AND ACTIVITY

	2019	2018
	\$	\$
Governance	20,817	22,853
General purpose funding	7,748	5,560
Law, order, public safety	4,131,965	3,772,376
Health	2,550	1,674
Education and welfare	613,049	630,690
Housing	660,710	673,716
Community amenities	6,600,208	6,203,478
Recreation and culture	28,916,568	29,289,874
Transport	157,727,380	158,102,749
Economic services	999,044	1,025,292
Other property and services	11,780,159	12,558,776
Unallocated	373,073	316,320
	211,833,271	212,603,358

19. RELATED PARTY TRANSACTIONS

Elected Members Remuneration

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

	2019 Actual	2019 Budget	2018 Actual
	\$	\$	\$
Meeting Fees	74,453	78,200	78,200
President's allowance	8,500	8,500	8,500
Deputy President's allowance	2,125	2,125	2,125
Travelling expenses	0	2,000	0
Telecommunications allowance	17,632	18,540	18,540
	<u>102,710</u>	<u>109,365</u>	<u>107,365</u>

Key Management Personnel (KMP) Compensation Disclosure

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

	2019 Actual	2018 Actual
	\$	\$
Short-term employee benefits	687,805	580,805
Post-employment benefits	57,530	52,227
Other long-term benefits	12,659	10,162
	<u>757,994</u>	<u>643,194</u>

Short-term employee benefits

These amounts include all salary, 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 above.

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.

19. RELATED PARTY TRANSACTIONS (Continued)

Transactions with related parties

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

No outstanding balances or provisions for doubtful debts or guaranties exist in relation to related parties at year end.

The following transactions occurred with related parties:	2019 Actual	2018 Actual
	\$	\$
Sale of goods and services*	1,974	2,412

* Sale of goods and services includes normal arm's-length commercial transactions of supplies made to the Shire by related parties.

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. Other Related Parties

The associate person of KMP was employed by the Shire under normal employment terms and conditions.

iii. 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 2019

20. CONDITIONS OVER GRANTS/CONTRIBUTIONS

Grant/Contribution	Opening	Received	Expended	Closing	Received	Expended	Closing
	Balance ⁽¹⁾ 1/07/17	2017/18	2017/18	Balance ⁽¹⁾ 30/06/18	2018/19	2018/19	Balance 30/06/19
	\$	\$	\$	\$	\$	\$	\$
Law, order, public safety							
16/17 DFES - 1st Quarter ESL 17/18	46,413	0	(46,413)	0			0
17/18 Office of Emergency Management - Mitigation Works	0	71,785	(54,357)	17,428	0	(17,428)	0
17/18 DFES - 1st Quarter ESL 18/19	0	48,933	0	48,933	0	(48,933)	0
18/19 DFES - 1st Quarter ESL 19/20	0	0	0	0	48,546	0	48,546
18/19 DFES - 1st Quarter ESL 19/20 (SES)	0	0	0	0	7,117	0	7,117
Education and welfare							
15/16 Disability Services - Community Inclusion & Participation	19,485	0	(19,485)	0	0	0	0
16/17 Dept Local Govt & Comm - Aged Friendly Community	10,000	0	(10,000)	0	0	0	0
Recreation and culture							
14/15 Shire of Manjimup - Bridle Trail	4,250	0	0	4,250	0	0	4,250
14/15 Shire of Nannup - Bridle Trail	4,250	0	0	4,250	0	0	4,250
16/17 Shire of Manjimup - Bridle Trail	5,750	0	0	5,750	0	0	5,750
16/17 Shire of Nannup - Bridle Trail	5,750	0	0	5,750	0	0	5,750
16/17 Lotteryst - Thomson Park	14,550	0	(14,550)	0			0
16/17 Four Seasons Estate Works	136,364	0	(4,250)	132,114	0	(39,064)	93,050
16/17 Dept Sport & Recreation - Kidsport	2,891	0	(2,891)	0	0	0	0
17/18 SWD - Warren Stock Route (Bridle Trail)	0	222,483	(27,258)	195,225	0	(167,670)	27,555
17/18 Lotteryst - Blackwood River Foreshore	0	42,187	(25,787)	16,400	0	(4,080)	12,320
17/18 Dept Local Govt Sport & Culture - Seniors Program	0	3,000	(1,552)	1,448	0	(1,448)	0
17/18 Dept Sport & Recreation - Art Trail	0	20,000	0	20,000	0	(20,000)	0
18/19 Sports Australia - Gym Expansion	0	0	0	0	108,205	(5,565)	102,640
Transport							
10/11 Kangaroo Gully Turning Pocket	30,243	0	(30,243)	0			0
15/16 Blackspot - Brockman Highway	10,808	0	0	10,808	0	(10,808)	0
16/17 RRG - Winnejup Road	76,545	0	(76,545)	0	0	0	0
16/17 FAGS - Brockman Highway Bridge	28,375	0	0	28,375	0	0	28,375
16/17 Roads to Recovery - Bridge Works	283,035	0	(283,035)	0	0	0	0
17/18 Roads to Recovery	0	727,940	(249,792)	478,148	0	(478,148)	0
17/18 FAGS - Blackbutt Road Bridge	0	190,000	0	190,000	0	(129,114)	60,886
Other property and services							
16/17 Country Local Govt Fund - Youth development	10,000	0	(10,000)	0	0	0	0
Total	688,709	1,326,328	(856,158)	1,158,879	163,868	(922,258)	400,489

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 2019

21. RATING INFORMATION

(a) Rates

RATE TYPE	Rate in \$	Number of Properties	2018/19 Actual Rateable Value \$	2018/19 Actual Rate Revenue \$	2018/19 Actual Interim Rates \$	2018/19 Actual Back Rates \$	2018/19 Actual Total Revenue \$	2018/19 Budget Rate Revenue \$	2018/19 Budget Interim Rate \$	2018/19 Budget Back Rate \$	2018/19 Budget Total Revenue \$	2017/18 Actual Total Revenue \$
Differential general rate / general rate												
Gross rental valuations												
Shire	0.090434	1,684	25,684,292	2,322,733	6,959	100	2,329,792	2,322,733	9,000	1,000	2,332,733	2,206,225
Unimproved valuations												
Shire Rural	0.006222	490	185,418,000	1,153,671	(212)	28	1,153,487	1,153,671	0	0	1,153,671	1,102,292
Mining	0.07845	14	911,447	71,503	561	0	72,064	71,503	0	0	71,503	71,292
Bridgetown Urban Farmland		0	0	0	0	0	0	0	0	0	0	11,222
Sub-Total		2,188	212,013,739	3,547,907	7,308	128	3,555,343	3,547,907	9,000	1,000	3,557,907	3,391,031
Minimum payment												
Gross rental valuations												
Shire	897	793	4,030,005	711,321	248	0	711,569	711,321	0	0	711,321	719,076
Unimproved valuations												
Shire Rural	1,112	239	31,385,900	265,768	(646)	0	265,122	265,768	0	0	265,768	253,638
Mining	534	12	27,764	6,408	525	0	6,933	6,408	0	0	6,408	7,326
Sub-Total		1,044	35,443,669	983,497	127	0	983,624	983,497	0	0	983,497	980,040
		3,232	247,457,408	4,531,404	7,435	128	4,538,967	4,531,404	9,000	1,000	4,541,404	4,371,071
Discounts/concessions (refer Note 21(b))							(2,053)				(2,053)	0
Rates paid in advance							10,511				0	(7,574)
Total amount raised from general rate							4,547,425				4,539,351	4,363,497

SIGNIFICANT ACCOUNTING POLICIES

Rates

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

SHIRE OF BRIDGETOWN-GREENBUSHES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2019

21. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

While Council does not provide a discount for early payment of rates, it did offer prizes for payment of rates in full by the due date of 12 October 2018. The value of prizes for the 2018/19 year was \$1,524. Prizes were as follows:

- 1st Prize - \$600 Community Cash Vouchers (Provided by the Shire of Bridgetown-Greenbushes)
- 2nd Prize - Weekend accommodation package at the Quality Hotel Ambassador Perth (Donated by Quality Hotel Ambassador Perth)
- 3rd Prize - 1 Double pass to Asher Fisch Conducts Strauss & Bruckner Concert (Donated by WASO)
- 4th Prize - 1 Double pass to Asher Fisch Conducts Strauss & Bruckner Concert (Donated by WASO)

Waivers or Concessions

Rate or Fee and
 Charge to which
 the Waiver or
 Concession is Granted

	Type	Discount %	Discount \$	2019 Actual \$	2019 Budget \$	2018 Actual \$
Landfill Site Maintenance (WARR Act Rate)	Concession	100.00%		16,019	19,300	15,224
UV Rural rate	Concession	15.00%		2,053	2,053	0
Hall Hire	Waiver	Various		2,638	4,000	2,367
Rates	Write-Off	Various		125	100	91
Sundry Debtors	Write-Off	Various		1,732	0	3,876
Blues Festival Food Stallholder	Waiver	100.00%		0	0	723
Blues Festival Stallholder (non-food)	Waiver	100.00%		0	0	192
				22,567	25,453	22,473

SHIRE OF BRIDGETOWN-GREENBUSHES
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30TH JUNE 2019

21. RATING INFORMATION (Continued)

(b) Discounts, Incentives, Concessions, & Write-offs (Continued)

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Circumstances in which the Waiver or Concession is Granted and to whom it was available	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Landfill Site Maintenance (WARR Act Rate)	Owners of multiple vacant properties	Recognises 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."
UV Rural rate	Properties previously rated in the 'UV Urban Farmland' differential rating category	Recognises the higher values applied to properties within the townsite as opposed to land outside of the townsite	Council ceased the 'UV Urban Farmland' farmland differential rating category. The properties previously rated in the category were previously rated with a 15% reduction in the rate in the dollar compared to 'UV Rural' rated properties. Council now applies a concession to these properties that will be reduced by 5% in each subsequent rating year.
Hall Hire	Community groups/organisations	Support Community groups/organisations	Council considers that support of these groups affords an overall benefit to the community.

21. RATING INFORMATION (Continued)

(c) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	12 Oct 2018	0.00	0.00%	11.00%
Option Two				
First instalment	12 Oct 2018	0.00	5.50%	11.00%
Second instalment	12 Dec 2018	8.35	5.50%	11.00%
Third instalment	12 Feb 2019	8.35	5.50%	11.00%
Fourth instalment	12 Apr 2019	8.35	5.50%	11.00%

	2019 Actual \$	2019 Budget \$	2018 Actual \$
Interest on unpaid rates	33,134	28,400	28,217
Interest on instalment plan	16,251	15,500	15,501
Charges on instalment plan	23,585	23,800	23,810
	<u>72,970</u>	<u>67,700</u>	<u>67,528</u>

22. RATE SETTING STATEMENT INFORMATION

Note	2018/19	2018/19	2018/19	
	(30 June 2019 Carried Forward)	Budget (30 June 2019 Carried Forward)	(1 July 2018 Brought Forward)	
	\$	\$	\$	
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .				
Adjustments to operating activities				
Less: Profit on asset disposals	11(a)	(7,460)	(21,350)	(29,424)
Less: Reversal of prior year loss on revaluation of fixed assets		0	0	(891,622)
Less: Movement in liabilities associated with restricted cash		5,024	0	0
Less: Fair value adjustments to financial assets through profit and loss		(70,068)	0	0
Movement in pensioner deferred rates (non-current)		(23,713)	0	(16,019)
Movement in employee benefit provisions (non-current)		(22,167)	0	(12,326)
Add: Loss on disposal of assets	11(a)	187,984	34,489	101,287
Add: Depreciation on assets	11(b)	3,447,524	3,470,930	3,636,599
Non cash amounts excluded from operating activities		3,517,124	3,484,069	2,788,495
(b) Surplus/(deficit) after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserves - restricted cash	3	(3,392,546)	(2,577,055)	(4,082,692)
Less: - Financial assets at amortised cost - self supporting loans	8(a)	(8,651)	0	(8,337)
Add: Borrowings	14(a)	253,216	253,216	268,033
Add: Component of leave liabilities not required to be funded		182,136	177,112	177,112
Total adjustments to net current assets		(2,965,845)	(2,146,727)	(3,645,884)
Net current assets used in the Rate Setting Statement				
Total current assets		6,938,437	3,996,018	7,455,810
Less: Total current liabilities		(1,879,170)	(1,849,291)	(1,861,660)
Less: Total adjustments to net current assets		(2,965,845)	(2,146,727)	(3,645,884)
Net current assets used in the Rate Setting Statement		2,093,422	0	1,948,266

23. FINANCIAL RISK MANAGEMENT

This note explains the Shire's exposure to financial risks and how these risks could affect the Shire's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rate	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

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 finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The Shire's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the Shire to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the Shire to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2019					
Cash and cash equivalents	1.83%	6,570,761	6,095,762	472,899	2,100
2018					
Cash and cash equivalents	2.61%	7,156,483	6,560,112	594,271	2,100

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2019	2018
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	65,708	71,565

* Holding all other variables constant

Borrowings

Borrowings are 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 Shire does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 14(b).

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade Receivables

The Shire's major receivables comprise rates annual charges and user fees and charges. 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 applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 12 months before 1 July 2018 or 1 July 2019 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors. There are no material receivables that have been subject to a re-negotiation of repayment terms.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for rates receivable. No expected credit loss was forecast on 1 July 2018 or 30 June 2019 for rates receivable as penalty interest applies to unpaid rates and properties associated with unpaid rates may be disposed of to recover unpaid rates.

The loss allowance as at 30 June 2019 and 1 July 2018 (on adoption of AASB 9) was determined as follows for sundry receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2019					
Sundry receivables					
Expected credit loss	0.36%	0.11%	0.99%	12.69%	
Gross carrying amount	112,215	884	405	2,357	115,861
Loss allowance	399	1	4	299	703
01 July 2018					
Sundry receivables					
Expected credit loss	0.73%	0.89%	5.83%	31.98%	
Gross carrying amount	74,434	2,142	532	8,336	85,444
Loss allowance	541	19	31	2,666	3,257

The loss allowance calculated as at 30 June 2019 is immaterial.

23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and 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 and disclosed in Note 14(e).

The contractual undiscounted cash flows of the Shire's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year	Due between 1 & 5 years	Due after 5 years	Total contractual cash flows	Carrying values
	\$	\$	\$	\$	\$
<u>2019</u>					
Payables	761,305	0	0	761,305	761,305
Borrowings	325,332	875,711	1,435,363	2,636,406	2,063,582
	<u>1,086,637</u>	<u>875,711</u>	<u>1,435,363</u>	<u>3,397,711</u>	<u>2,824,887</u>
<u>2018</u>					
Payables	661,739	0	0	661,739	661,739
Borrowings	345,852	915,789	1,505,519	2,767,160	2,131,615
	<u>1,007,591</u>	<u>915,789</u>	<u>1,505,519</u>	<u>3,428,899</u>	<u>2,793,354</u>

24. TRUST FUNDS

Funds held at balance date which are required to be held in trust and which are not included in the financial statements are as follows:

	1 July 2018	Amounts Received	Amounts Paid	Amounts Transferred	30 June 2019
	\$	\$	\$	\$	\$
Accommodation - Visitor Centre	53,929	180,830	(201,966)	0	32,793
BCITF	3,366	13,393	(16,759)	0	0
Bridgetown Hockey Club Funds	3,860	22	0	0	3,882
Builders Registration Board Levy	5,584	32,151	(34,918)	0	2,817
Bushfire Donations	5,399	31	0	0	5,430
Coral Marble - Unclaimed Monies	4,496	26	0	0	4,522
Frank Draper - Cemetery Fees	0	701	0	0	701
Local Drug Action Group Funds	763	4	0	0	767
Other Visitor Centre	744	3,840	(4,274)	0	310
Ouch Festival Funds	618	4	0	0	622
Perry - Fee Relating To Caveat	103	1	0	0	104
R Welten- Overcharge TransWA Ticket	21	0	0	0	21
South West Coach Lines	467	6,618	(6,675)	0	410
Staff Dress Down Donations	610	315	0	0	925
Tidy Towns Funds	829	5	0	0	834
Traffic Act	0	1,228,128	(1,228,128)	0	0
TransWA	1,408	13,140	(13,530)	0	1,018
Accommodation Payment Returned	231	0	0	0	231
Cat Trap Bonds	100	600	(600)	(100)	0
Community Bus Bonds	1,800	4,550	(5,150)	(1,200)	0
Community Stall Bonds	100	1,600	(1,200)	(500)	0
Council Built Asset Bonds	17,632	100	(514)	(17,218)	0
Department of Agriculture - Bond	7,140	41	0	(7,181)	0
Earthworks Bonds	50,884	2,682	(4,881)	(48,685)	0
Hall Hire Bonds	1,200	5,700	(5,500)	(1,400)	0
Marius Olsen - Bond	0	440	0	(440)	0
Relocated Housing Bonds	6,077	4,039	(603)	(9,513)	0
Rosalyn Edwards - Bond	200	0	0	(200)	0
Standpipe Card Bonds	7,783	1,086	(721)	(8,148)	0
Subdivision Clearance Bonds	59,710	347	(37,825)	(22,232)	0
	235,054	1,500,394	(1,563,244)	(116,817)	55,387

25. INITIAL APPLICATION OF AUSTRALIAN ACCOUNTING STANDARD:

AASB 9 Financial instruments

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 associated with the amendment of existing standards, the only new standard with material application is AASB 9 *Financial Instruments*.

AASB 9 *Financial Instruments* replaces AASB 139 *Financial Instruments: Recognition and Measurement for annual reporting periods* beginning on or after 1 January 2018, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting.

Under AASB 9, financial assets are subsequently measured at amortised cost, fair value through other comprehensive income (fair value through OCI) or fair value through profit or loss (fair value through P/L). The classification is based on two criteria: the Shire's business model for managing the assets; and whether the assets' contractual cash flows represent 'solely payments of principal and interest' on the principal amount outstanding.

There was no material effect of adopting AASB 9.

26. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEAR:

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.

This note explains management's assessment of the new and amended pronouncements that are relevant to the Shire, the impact of the adoption of AASB 15 *Revenue from Contracts with Customers*, AASB 16 *Leases* and AASB 1058 *Income for Not-for-Profit Entities*. These standards are applicable to future reporting periods and have not yet been adopted.

(a) Revenue from Contracts with Customers

The Shire will adopt AASB 15 Revenue from Contracts with Customers (issued December 2014) on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire will adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments are expected to be made to the amounts recognised in the Statement of Financial Position at the date of initial application (1 July 2019):

Note	AASB 118	Reclassification	AASB 15
	carrying amount		carrying amount
	30 June 2019		01 July 2019
	\$	\$	\$
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	311,228	311,228
Contract liabilities non-current			
Unspent grants, contributions and reimbursements	0	89,261	89,261
Adjustment to retained surplus from adoption of AASB 15	26(d)	(400,489)	

(b) Leases

The Shire adopted AASB 16 retrospectively from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions of AASB 16, the Shire has applied this Standard to its leases retrospectively, with the cumulative effect of initially applying AASB16 recognised on 1 July 2019. In applying the AASB 16 under the specific transition provisions chosen, the Shire will not restate comparatives for prior reporting periods.

On adoption of AASB 16, the Shire will recognise lease liabilities in relation to leases which had previously been classified as an 'operating lease' applying AASB 117. These lease liabilities will be measured at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate on 1 July 2019. The weighted average lessee's incremental borrowing rates applied to the lease liabilities on 1 July 2019 is 3.50%.

26. NEW ACCOUNTING STANDARDS AND INTERPRETATIONS FOR APPLICATION IN FUTURE YEARS (Continued)

(b) Leases (Continued)

On adoption of AASB 16, the Shire will recognise a right-of-use asset in relation to a lease which had previously been classified as an 'operating lease' applying AASB 117. This right-of-use asset is to be measured as if AASB 16 had been applied since its commencement date by the carrying amount but discounted using the lessee's incremental borrowing rate as on 1 July 2019.

On adoption of AASB 16 Leases (issued February 2016), for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

In applying AASB 16 for the first time, the Shire will use the following practical expedient permitted by the standard.
 - The exclusion of initial direct costs from the measurement of the right-of-use asset at the date of initial application.

The Shire does not have a right to use asset and liability as at 1 July 2019 as all remaining lease terms are less than 1 year.

(c) Income For Not-For-Profit Entities

The Shire will adopt AASB 1058 *Income for Not-for-Profit Entities* (issued December 2016) on 1 July 2019 which will result in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire will adopt the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes will occur to the following financial statement line items by application of AASB 1058 as compared to AASB 1004 Contributions before the change:

		AASB 1004 carrying amount		AASB 1058 carrying amount
	Note	30 June 2019	Reclassification	01 July 2019
		\$	\$	\$
Trade and other payables		761,305	72,505	833,810
Adjustment to retained surplus from adoption of AASB 1058	26(d)		(72,505)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates will be recognised as a financial asset and a related amount recognised as a financial liability and no income recognised by the Shire. When the taxable event occurs the financial liability will be extinguished and the Shire will recognise income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration, that were significantly less than fair value principally to enable the Shire to further its objectives, may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

(d) Impact of changes to Retained Surplus

The impact on the Shire of the changes as at 1 July 2019 is as follows:

	Note	Adjustments	2019
			\$
Retained surplus - 30 June 2019			115,654,005
Adjustment to retained surplus from adoption of AASB 15	26(a)	(400,489)	
Adjustment to retained surplus from adoption of AASB 1058	26(c)	(72,505)	(472,994)
Retained surplus - 01 July 2019			115,181,011

27. OTHER SIGNIFICANT ACCOUNTING POLICIES

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) Current and non-current classification

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 or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

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

d) 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 statements that has a material effect on the statement of financial position, 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.

e) 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.

f) 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.

g) Fair value of assets and liabilities

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.

h) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

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 the service capacity of an asset.

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.

i) Impairment of assets

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

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regulatory to ensure the carrying value does not differ materially from that which would be determined using fair value at the ends of the reporting period.

SHIRE OF BRIDGETOWN-GREENBUSHES
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2019

28. ACTIVITIES/PROGRAMS

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

PROGRAM NAME AND OBJECTIVES	ACTIVITIES
<p>GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.</p>	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
<p>GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p>HEALTH To provide an operational framework for good community health.</p>	Food quality, pest control, and support the operation of child health clinics.
<p>EDUCATION AND WELFARE To support disadvantaged persons, the elderly, children and youth.</p>	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.
<p>HOUSING Help ensure adequate housing.</p>	Maintenance of staff and rental housing.
<p>COMMUNITY AMENITIES Provide services required by the community.</p>	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.
<p>RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social well being of the community.</p>	Maintenance of halls, the leisure centre and various reserves; operation of library, heritage facilities and cultural activities.
<p>TRANSPORT To provide effective and efficient transport services to the community.</p>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and parking control.
<p>ECONOMIC SERVICES To help promote the Shire and improve its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, economic development, building control, (agricultural) noxious weeds management and water standpipes.
<p>OTHER PROPERTY AND SERVICES</p>	Private works, plant repairs and operation costs, business units activities and directorate costs.

29. FINANCIAL RATIOS

	2019 Actual	2018 Actual	2017 Actual
Current ratio	2.09	2.00	1.76
Asset consumption ratio	0.76	0.77	0.76
Asset renewal funding ratio	1.15	1.16	0.96
Asset sustainability ratio	0.71	0.50	0.85
Debt service cover ratio	3.74	7.38	6.94
Operating surplus ratio	(0.35)	(0.19)	(0.21)
Own source revenue coverage ratio	0.57	0.57	0.56

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 consumption ratio	$\frac{\text{depreciated replacement costs of depreciable assets}}{\text{current replacement cost of depreciable assets}}$
Asset renewal funding ratio	$\frac{\text{NPV of planned capital renewal over 10 years}}{\text{NPV of required capital expenditure over 10 years}}$
Asset sustainability ratio	$\frac{\text{capital renewal and replacement expenditure}}{\text{depreciation}}$
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	$\frac{\text{own source operating revenue}}{\text{operating expense}}$



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Councillors of the Shire of Bridgetown-Greenbushes

Report on the Audit of the Financial Report

Opinion

I have audited the annual financial report of the Shire of Bridgetown-Greenbushes which comprises the Statement of Financial Position as at 30 June 2019, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, and notes comprising a summary of significant accounting policies and other explanatory information, and the Statement by the Chief Executive Officer.

In my opinion the annual financial report of the Shire of Bridgetown-Greenbushes:

- (i) is based on proper accounts and records; and
- (ii) fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2019 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Shire in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the annual financial report. I have also fulfilled my other ethical responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter – Basis of Accounting

I draw attention to Note 1 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Regulation 16 of the Local Government (Financial Management) Regulations 1996 (Regulations), does not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report. My opinion is not modified in respect of this matter.

Responsibilities of the Chief Executive Officer and Council for the Financial Report

The Chief Executive Officer (CEO) of the Shire is responsible for the preparation and fair presentation of the annual financial report in accordance with the requirements of the Act, the Regulations and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. The CEO is also responsible for such internal control as the CEO determines is necessary to enable the preparation of an annual financial report that is free from material misstatement, whether due to fraud or error.

In preparing the annual financial report, the CEO is responsible for assessing the Shire's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the State government has made decisions affecting the continued existence of the Shire.

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

Auditor's Responsibility for the Audit of the Financial Report

The objectives of my audit are to obtain reasonable assurance about whether the annual 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 my 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 annual financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the annual financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the CEO.
- Conclude on the appropriateness of the CEO's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Shire's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the annual financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report, as we cannot predict future events or conditions that may have an impact.
- Evaluate the overall presentation, structure and content of the annual financial report, including the disclosures, and whether the annual financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Council and the CEO regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Report on Other Legal and Regulatory Requirements

In accordance with the Local Government (Audit) Regulations 1996 I report that:

- (i) In my opinion, the following material matter indicates a significant adverse trend in the financial position of the Shire:
 - a. The operating surplus ratio as reported in Note 29 of the financial report is below the Department of Local Government, Sport and Cultural Industries' (DLGSCI) standard of zero for the last three financial years.
- (ii) All required information and explanations were obtained by me.
- (iii) All audit procedures were satisfactorily completed.
- (iv) In my opinion, the Asset Consumption Ratio and the Asset Renewal Funding Ratio included in the annual financial report were supported by verifiable information and reasonable assumptions.

Other Matter

The annual financial report of the Shire for the year ended 30 June 2018 was audited by another auditor who expressed an unmodified opinion on that annual financial report. The financial ratios for 2017 and 2018 in Note 29 of the audited annual financial report were included in the supplementary information and/or audited annual financial report for those years.

Matters Relating to the Electronic Publication of the Audited Financial Report

This auditor's report relates to the annual financial report of the Shire of Bridgetown-Greenbushes for the year ended 30 June 2019 included on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the annual financial report described above. It does not provide an opinion on any other information which may have been hyperlinked to/from this annual financial report. If users of the annual financial report are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited annual financial report to confirm the information contained in this website version of the annual financial report.



DON CUNNINGHAME
ASSISTANT AUDITOR GENERAL FINANCIAL AUDIT
Delegate of the Auditor General for Western Australia
Perth, Western Australia
22 November 2019

PART 5 – MEASURING OUR PERFORMANCE

APPENDIX 2

REPORT ON 2018/19 IMPLEMENTATION OF ACTIONS CONTAINED IN CORPORATE BUSINESS PLAN

Corporate Business Plan 2018/19 to 2021/22 Annual Reporting for 2018/19 Year – Progressing of Actions

Note the comments provided against each action are an abbreviated summary and where relevant more information will be provided in the 2018/19 Annual Report

Key Goal 1 – Our Economy will be Strong, Diverse and Resilient

Objectives:

1.1 A diverse economy that provides a range of business and employment opportunities

1.2 A proactive approach to business development

Strategy Ref.	Strategy	Action Ref.	Action	Comment
1.1.1	Encourage long term growth in the district in order to retain and enhance services	1.1.1.1	Support the establishment of job creation enterprises	The most effective means of supporting job creation enterprises is via the regulatory processes such as planning and building approvals. In 2018/19 the most significant job creation enterprise was the commencement of the Talison Lithium expansion project. In 2018/19 Shire officers had a number of meetings with government departments to discuss implications, specifically around job creation, population growth and development of supporting industries.
		1.1.1.2	Preserve priority agricultural areas	The Western Australian Planning Commission has developed a number of policies that have an objective for protecting priority agricultural areas from competing land uses. Shire staff has regard to these policies when assessing relevant subdivision applications. The protection of priority agricultural areas will a strong focus in the new Local Planning Strategy that is currently being prepared and is scheduled for completion in 2019/20.
1.1.2	Develop and implement strategic plans and actions that attract	1.1.2.1	In partnership with the business community investigate potential to promote Bridgetown as a small conference destination	The CBP identified this Action to be undertaken in 2020/21.

	economic development			
		1.1.2.2	Review visitor centre/information service delivery	<p>In January Council, after receiving a considerable amount of feedback from members of the public resolved to discontinue any further investigation into the possibility of co-locating visitor information services at the Bridgetown Library. No work on this proposal had commenced and it had been the intention to conduct a full community consultation program once conceptual plans had been prepared showing how the two services would co-exist in the same building. Nevertheless Council accepted the views expressed by many people that moving visitor information to the library was not an appropriate model.</p> <p>Notwithstanding this decision Council in 2018/19 still proceeded to review its model for delivering visitor information services and commenced a comprehensive community engagement program to discuss some options for different management models and locations (including the existing visitor centre building) for delivering visitor information services. Council's reasons for reviewing how local visitor information services are two-fold. One is to ensure that the functions and services of the visitor centre don't conflict with those of the recently established 'Southern Forests Blackwood Valley Tourism Association' (SFBVTA). The other reason is to arrest the declining financial performance of the visitor centre that is funded by the Shire and thus the ratepayer.</p> <p>The review will continue into 2019/20.</p>
		1.1.2.3	Develop a Shire of Bridgetown-Greenbushes Economic Development Strategy	The CBP identified this Action to be undertaken in 2022/23 onwards.
		1.1.2.4	Achieve RV friendly town/s status for both Bridgetown and Greenbushes	There are some issues (dump point, free overnight camping in both towns) that need to be resolved before these designations can be achieved. Further work on

				progressing these will occur in 2019/20.
		1.1.2.5	Install a septage dump point facility in Bridgetown	Council has resolved to include funds in its 2019/20 budget to develop a dump point in the railway car park.
		1.1.2.6	Partner with Talison Lithium to prepare an infrastructure plan to present to government on the infrastructure related impacts of the mine expansion project	Council has resolved to include funds in its 2019/20 budget to engage a lobbyist to assist it in putting forward proposals for Government support for the development of infrastructure to cater for expected population increases associated with Talison Expansion Project.
		1.1.2.7	Contribute to the Busselton Margaret River Regional Airport Marketing Fund to assist in the attraction and retention of airlines to service the "East Coast to South west" route	Council resolved to contribute \$2,000 per annum for 5 years towards the marketing fund. The City of Busselton deferred establishment of the fund until 2019/20.
1.1.3	Plan for expansion of the commercial area	1.1.3.1	Ensure the local planning scheme allows for growth of commercial development	Notwithstanding that there is considered to be ample commercial land identified in the Local Planning Scheme the draft Local Planning Strategy (currently being prepared) does identify some "mixed use" zoning opportunities that will allow additional commercial development to occur.
1.1.4	Develop industrial and light industrial areas	1.1.4.1	Partner Landcorp in releasing 1st stage of the Sportsground Light Industrial Area	<p>LandCorp's Regional Development Assistance Program (RDAP) was established to address the prohibitive costs sometimes associated with developments in regional WA, which often makes such developments unviable for private developers. Through this program the development of a light industrial area in Bridgetown (adjacent to sportsground) was proposed however in April 2019 Landcorp advised that the costs associated with delivering the LIA to market are considered beyond the current financial capacity of Landcorp and some alternative suggestions were put forward at the meeting. These were:</p> <ul style="list-style-type: none"> • Investigating the suitability of the former gravel reserve behind the Shire Depot for development of 3 or 4 industrial lots that require large "lay down" areas. • Investigate the suitability of the North Greenbushes timber mill area on the southern

				<p>side of Greenbushes Grimwade Road for subdivision into multiple light industrial lots.</p> <p>Further consideration of these suggestions will occur in 2019/20.</p>
1.1.5	Pursue improvements to infrastructure and services, including utilities	1.1.5.1	Lobby State Government to provide reticulated gas and extend infill sewerage in Bridgetown and Greenbushes	Investigations into possible extensions of the reticulated gas network are a State Government responsibility and no specific Shire action occurred in 2018/19. During 2017/18 and 2018/19 infill sewer works were carried out in Bridgetown, connecting 256 residential properties in Bridgetown. The works were completed in 2018/19 well behind schedule.
		1.1.5.2	Continue to work with Water Corporation for the provision of infrastructure to improve and secure the continuity of potable water	Meetings and other discussions are held with representatives of the Water Corporation on a regular basis.
1.1.6	Work with key partners (business and government) to improve telecommunications within the Shire	1.1.6.1	Lobby Government on fixing mobile phone blackspots	Commonwealth funding was provided to Telstra for the erection of two new mobile phone towers in the Shire of Bridgetown-Greenbushes – one at Huitson Road, Maranup and the other at Wheatley-Giblett Road, Winnejup.
1.1.7	Improve tourist facilities	1.1.7.1	Upgrade information bays at Bridgetown	Funds were included in the 2018/19 budget for this project. An architect was engaged to prepare a number of concept plan options and Council endorsed a concept design. Detailed design plans were then prepared and a scope of works developed for the procurement phase. A request for quote was sent to a number of local builders but no responses were received. As at 30 June 2019 direct approaches to builders was to occur. The funds have been carried forward into 2019/20.
		1.1.7.2	Investigate establishment of a free Wi-Fi hotspot location/s	Although some preliminary research was undertaken the CBP doesn't identify this Action as a priority as it's scheduled for 2019/20.
		1.1.7.3	Develop a stage at Memorial Park	Consultation was undertaken with Blues at Bridgetown regarding its requirements and contributions for this project. In partnership with Blues at Bridgetown conceptual plans are being prepared. Funds are to be

				included in the 2019/20 budget for the project.
1.1.8	Develop trails – culinary, art, walk, mountain bike, canoe and bridle	1.1.8.1	Develop the South West Bridle Trail	Project management of the regional bridle trail project is being performed by the Shire of Bridgetown-Greenbushes on behalf of the Warren Blackwood Alliance of Councils. In 2017/18 final design planning was completed and with funding already secured the project proceeded to the procurement stage. A Request for Tender was called for construction of the camp sites and was awarded in September 2018. The trail specific materials (interpretive signage, traffic markers and guide posts) were mostly installed by the end of June 2019. Opening of the trail occurred in February 2019 with final works occurring since.
		1.1.8.2	Complete detailed planning and costing for the Old Rectory Loop Trail	Planning for this trail is being undertaken in conjunction with the River Park Foreshore Development Plan that will be completed in 2019/20. Funding for the preparation of this plan was obtained in 2017/18.
		1.1.8.3	Implement Local Trails Masterplan	Council's Trails Development Advisory Committee is working closely with DBCA and a consultant to finalize a Mountain Bike Trail Network framework document as part of the formal DBCA planning process for a 36+km 3 loop trail network through Hester Block. The Trails Committee is also working closely with DBCA to complete the interpretive and directional signage for Jarrah Park.
1.1.9	Support tourism activities that focus on events, adventure, agriculture, food, heritage and the natural environment	1.1.9.1	In partnership with the local tourism sector and Shires of Manjimup and Nannup, proceed with the establishment of a Local Tourism Organisation (LTO)	As at 1 July 2018 the Warren Blackwood Alliance of Councils (WBAC) had appointed a steering group (made up of representatives from local government and the tourism industry) to determine the structure of the proposed local Tourism Organisation (LTO) for the area covered by the Shires of Bridgetown-Greenbushes, Manjimup and Nannup. The LTO will coordinate tourism activity within the Warren Blackwood Region with its main aims being to grow the regional tourism sector and markets by attracting more visitors to the region and to act as a peak body for all tourism stakeholders in the region. Marketing and promotion of the region and up-

				<p>skilling of our tourism sector will be key objectives.</p> <p>The Steering Group completed its work in early 2018/19 and determined a structure, costings and name for the LTO – being the Southern Forests Blackwood Valley Tourism Association (SFBVTA).</p> <p>On 13 November 2018 the Warren Blackwood Alliance of Councils (comprising the Shires of Bridgetown-Greenbushes, Manjimup and Nannup) formally endorsed the establishment of the Southern Forests Blackwood Valley Tourism Association (SFBVTA). Nominations were for the inaugural SFBVTA Board. The tourism industry members of the SFBVTA Board from Bridgetown-Greenbushes are Ms Anita Iuretigh and Mr Geoff Herbert. The Shire CEO Mr Tim Clynch is also a Board member representing the Warren Blackwood Alliance of Councils.</p> <p>Recruitment of an Executive Officer occurred with Ms Wendy Duncan being appointed in June 2019.</p>
		1.1.9.2	Review local visitor servicing to take into account establishment of the LTO and the associated financial implications (loss of revenue and financial contributions to LTO)	<p>During the development of the new workforce plan a proposal was put forward to co-locate the visitor centre with the library. In January 2019, Council, after receiving some feedback from members of the public resolved to discontinue any further investigation into the possibility of co-locating visitor information services at the Bridgetown Library. No work on this proposal had commenced and it had been Council's intention to conduct full community consultation program once conceptual plans had been prepared (showing how the two services would co-exist in the same building). Nevertheless in January Council accepted the strong views expressed by some people that moving visitor information to the library was not an appropriate model.</p> <p>Notwithstanding that decision, Council determined to</p>

				continue reviewing its model for delivering visitor information services commencing with a comprehensive community engagement program to discuss some options for different management models and locations (including the existing visitor centre building) for delivering visitor information services. Up to 30 June 2019 a public information session had been held and a survey undertaken. These investigations will continue into 2019/20.
		1.1.9.3	Providing a proportion of Visitor Centre membership fees to the BGBTA to enable it to progress business and tourism initiatives	This is an annual occurrence. Payment to the BGBTA in 2017/18 was made in April 2019.
1.1.10	Deliver or support a range of events where a demonstrable community benefit can be shown	1.1.10.1	Support festivals and events that promote local businesses and encourage community participation	In 2018/19 funding via either a service agreement or community grant was provided to Blues at Bridgetown, Winter in Bridgetown Festival including the Puzzletown event, Blackwood Country Gardens Festival, Blackwood Marathon, Bridgetown Agricultural Show, Golden Horseshoe Endurance Ride, Blackwood Biosecurity annual feral animal hunt, Grow Greenbushes Australia Day event and Pink Fun Run and the Bridgetown Easter Tennis Tournament. Via CEO donations financial assistance was provided to the Bridgetown/Greenbushes golf challenge, Blackwood Rhapsody, Bridgetown Agricultural Show, Bridgetown Bowling Club "Dash for Cash" event and the Rotary Club "Hawaiian Ride for Youth".
		1.1.10.2	Prepare an Events Policy/Procedure	An event information package was developed and endorsed by the Shire's executive leadership team in April 2019. Under the organisational restructure all applications for events, including any facility booking, are initially assessed by a single officer.
1.2.1	Embrace a "can do" approach to development	1.2.1.1	Develop a Local Planning Scheme that provides both facilitation and regulation support to business	A precursor to preparing the Local Planning Scheme is completion of the Local Planning Strategy which is scheduled to occur in 2019/20.
		1.2.1.2	Develop internal and external planning, building	Implementing this action is seen as more of an attitudinal

			control and environmental health processes that have regard to the importance of business development and social capacity whilst ensuring regulatory compliance is met	and cultural philosophy rather than developing specific processes. Relevant staff were instructed that Council wishes to encourage a “can do” attitude to development however this isn’t to be interpreted as meaning all development will be automatically approved. Rigorous assessment of the impacts of a proposed development still occurs.
		1.2.1.3	As part of the review of the Workforce Plan identify how a “can do” approach to development will be achieved.	The Workforce Plan identifies 13 strategies for implementation, including implementing the organisational restructure, reviewing roles, tasks, responsibilities and position descriptions. Whilst there isn’t a specific strategy addressing developing a “can do” approach to development the proposal to create a dedicated Planning Officer and Customer Services Officer positions will increase resources in the development assessment function.
1.2.2	Design and implement business retention strategies and initiatives for support of existing and potential new businesses	1.2.2.1	Support regular gatherings of local business to provide information; facilitate networking and demonstrate leadership	The Bridgetown Greenbushes Business & Tourism association already provides this forum opportunity (via ‘Business After 5’) so there is no need for the Shire to provide a competing forum. Instead the Shire supports the BGBTA in this initiative via attending the forums and periodically presenting at them.
1.2.3	Communicate and engage with the business community	1.2.3.1	Attend and participate in "Business After 5" functions	The CEO and several councillors and at times other staff attend most "Business After 5" functions.
		1.2.3.2	Have Council representation on the BGBTA	In 2018/19 the Council representative was Cr John Bookless.
1.2.4	Ensure the Shire’s procurement policies support local business and local employment	1.2.4.1	Implement the recommendations of the 2016 Local Purchasing Audit	This is an ongoing action.

Key Goal 2 – Our Natural Environment is Valued, conserved and Enjoyed

Objectives:

- 2.1 Value, protect and enhance our natural environment
- 2.2 Enhanced parklands, reserves and gardens
- 2.3 Effectively utilised natural resources
- 2.4 An informed community on land management and sustainable living
- 2.5 Effectively managed waste services
- 2.6 Development is sympathetic to the landscape

Strategy Ref.	Strategy	Action Ref.	Action	Comment
2.1.1	Support and promote sound environmental management practices	2.1.1.1	Prepare stormwater management plans for Bridgetown and Greenbushes	The CBP identified this Action to be undertaken in 2022/23 onwards.
		2.1.1.2	Undertake a stormwater drainage audit	The CBP identified this Action to be undertaken in 2021/22.
2.1.2	Support local and regional environmental initiatives	2.1.2.1	Maintain financial support of the community landcare service	Council provided a financial contribution to Bridgetown-Greenbushes Community Landcare of \$41,822 in 2018/19.
		2.1.2.2	Work with local landcare groups in informing the community about the importance of weed control	Shire staff worked with to Bridgetown-Greenbushes Community Landcare on a number of projects or initiatives.
2.1.3	Identify opportunities for protecting and enhancing the health of the Blackwood River and tributaries	2.1.3.1	Support local landcare groups in initiatives that improve the health of the Blackwood River	Council provides financial support to Bridgetown-Greenbushes Community Landcare.
		2.1.3.2	Prepare a Geegelup Brook beautification and flood management plan	Although the CBP identified this Action to be undertaken in from 2022/23 onwards a report was presented to Council in May 2019 seeking \$25,000 unbudgeted expenditure for the purpose of funding the preparation of detailed design plans for improvements to the Bridgetown CBD parking behind the shops on the western side of Hampton Street and the beautification of

				the adjacent Geegelup Brook.
2.1.4	Consider opportunities for greater recreational and commercial use of the Blackwood River	2.1.4.1	Prepare a development concept plan for River Park and surrounds	<p>In July 2017 grant funding was received to plan the development of the Blackwood River Foreshore from the area behind the caravan park to the western end of the Old Rectory Walk (total area approximately 13ha). The planning phase of the project included an Aboriginal Heritage Assessment, site area survey, concept and detailed design of the Old Rectory Walk, and the concept design of the foreshore development from the Old Rectory Walk to the pedestrian bridge across the river. The elements to be included in the concept proposal were public art, canoe ramp, river access, seating and shelter infrastructure, the Old Rectory Walk upgrade and redesign of the boardwalk.</p> <p>Concept plans were prepared and in August 2018 Council noted and formally received the plans and determined to seek community comment on the concept plans. After an 8 week consultation period many submissions were received with the main subjects of the submissions covering the topics of native vegetation, flood damage to infrastructure, ongoing issues with the maintenance of existing and new vegetation, effectiveness of swale rock pitching, stagnant ponds breeding ground for frogs and other species and old rectory path improvements. Preliminary discussion of the plans and submissions occurred at the February 2019 concept forum after which formal consideration occurred at the May 2019 Council meeting where Council adopted the plans subject to a minor modification and resolved to progress to the detailed design and costings phase which will continue into 2019/20.</p>
		2.1.4.2	Redesign and reconstruct the river boardwalk	The design and future construction of the boardwalk is a component of the River Park Foreshore Development Plan.
2.1.5	Improve public access	2.1.5.1	Ensure the Local Trails Masterplan identifies	The Local Trails Plan, adopted by Council identifies issues

	to natural waterways		opportunities for trails adjacent to waterways	relating to the potential development of two priority trails being the Geegelup Mountain Bike Trails Network and the Blackwood River Foreshore development, the latter of which is adjacent to the Blackwood River.
2.2.1	Prepare and implement strategies for development and maintenance of parklands and reserves	2.2.1.1	Establish a hierarchy of park maintenance and associated service levels for all parks and reserves	A review of Parks and Gardens service levels was progressed in 2017/18. This saw the identification of current service levels and some direction from Council on where further investigations should occur. Further discussion with Council occurred in 2018/19 and it was determined that a full review or recommencement of establishing parks and gardens service levels will occur in 2019/20.
		2.2.1.2	Prepare a parkland improvement strategy	The CBP identified this Action to be undertaken in 2018/19 however due to changes in the Shire's organizational structure and other priorities the project wasn't commenced. Completion in 2019/20 will occur.
		2.2.1.3	Maintain parkland infrastructure	The maintenance of parkland infrastructure is budgeted for annually. In 2019/20 a Parkland Improvement Strategy will be prepared and this will assess maintenance requirements over longer periods such as 10 year timeframes.
		2.2.1.4	Support establishment of "friends of" groups for parks, gardens and reserves	Bridgetown-Greenbushes Community Landcare has established a number of these groups.
2.2.2	Manage the Shire's parks on a waterwise basis	2.2.2.1	Install a demonstration of the use of Waterwise plants in one of the Shire's flower beds	Council has submitted an expression of interest with the Water Corporation to become a "Waterwise Council" however it is still awaiting the formal confirmation that its application has been successful. The planting of waterwise plants in Shire flower beds is one of the initiatives proposed to be undertaken under that program.
		2.2.2.2	Install flow meters on the Shire's main parks and garden water users	As above. The installation of flow meters is a proposed action under the Waterwise Council program.
2.2.3	Prepare and implement management or conservation plans for bushland reserves	2.2.3.1	Have regard to conservation and natural environment in fire mitigation planning for Shire reserves	The Shire's reserve fire mitigation program had regard to the recommendations contained in applicable conservation plans when works were undertaken on those sites. A comprehensive series of mitigation works

				was undertaken in 2018/19 and the Shire's Community Emergency Services Manager consulted with Bridgetown-Greenbushes Community Landcare on the types of works proposed.
		2.2.3.2	Work with Bridgetown-Greenbushes Community Landcare to prepare management or conservation plans for high environmental value reserves	The CBP identified this Action to be undertaken in 2021/22.
		2.2.3.3	Implement reserve management or conservation plans	Bridgetown-Greenbushes Community Landcare periodically carries out a range of works on Shire reserves that had existing management/conservation plans, including Maslin Reserve, Sunnyside Reserve and Tweed Road Flora Reserve. Also the Shire's reserve fire mitigation program has regard to the recommendations contained in these plans when works are undertaken on those sites.
2.2.4	Develop the Dumpling Gully waterbodies at Greenbushes	2.2.4.1	Acquire vesting of the Dumpling Gully waterbodies from the Water Corporation	During 2018/19 a number of discussions were held with the Water Corporation, Department of Biosecurity, Conservation & Attractions and Talison Lithium Pty Ltd to progress this action. Finalisation of the action is expected in 2019/20.
		2.2.4.2	Plan for future community recreational use of the Dumpling Gully waterbodies	A community meeting was held in Greenbushes in December 2017 to discuss opportunities for the water bodies and development of the adjacent sportsground precinct. In 2018/19 this project was identified as one of the projects that will be included in a request to government for financial support to improve infrastructure to cater for expected population increase from the Talison Lithium Expansion Project. Completion of planning is scheduled for early 2019/20.
2.2.5	Develop and maintain playgrounds that cater for a range of age groups and activities	2.2.5.1	Audit all playgrounds and skate parks for safety and Australian standards compliance	Shire staff members have received training to undertake the audit process and regular inspections of all Shire playgrounds occurred in 2018/19.
		2.2.5.2	Consult with residents of Highland Estate to determine preferred option for development of the public open space area in the Estate	In order to obtain direction from residents of Highland Estate a consultation exercise was conducted consisting of a public forum and a survey. The online ran from

				<p>August to mid-October 2018 and the public forum was held on 23 August 2018. In reviewing the feedback provided at the Public Forum and the Survey (including the additional comments provided by 39 of the survey participants) it would appear that meeting a range of identified needs could be achieved by developing a plan which includes:</p> <ul style="list-style-type: none"> • BBQ's and seating (passive recreation) • Walk trail/s • Open grass spaces (for sporting activities) • Nature Play and Traditional Playground elements <p>At its February 2019 meeting Council approved unbudgeted expenditure of up to \$15,000 for the purpose of developing concept plans and preliminary costings (construction and whole of life) for the Highlands Estate Public Open Space. Expressions of interest were sought from a number of playground suppliers but no formal responses were received with all indicating that Council's foreshadowed budget of \$150,000 was insufficient to achieve all the requested elements. Further consideration of the project is to occur in early 2019/20.</p>
		2.2.5.3	Work with surrounding residents to prepare a concept development plan for a new playground at Four Seasons Estate	This wasn't progressed in 2018/19. The intention was and still is to write to all property owners in the Estate by asking for feedback on the need for developing the public open space and if there is a need what type of development should occur on that site. Due to other priorities this action didn't occur in 2018/19.
2.3.1	Explore and implement renewable energy options for Shire buildings	2.3.1.1	Investigate the installation of energy and water saving equipment at Shire's facilities	Refer comments for Action 2.3.2.2
2.3.2	New Shire buildings to incorporate environmentally	2.3.2.1	Consider environmental sustainability principles in planning for new Shire buildings	The only major (new) capital building project considered in 2018/19 was planning for expansion of the gym at the leisure centre. Included in the scope of works for the

	sustainable design principles			project is the installation of suitable photovoltaic systems.
		2.3.2.2	Budget on an annual basis the retrofitting of energy efficient or water efficient fittings or infrastructure on existing Shire buildings	<p>A consultant was engaged in 2018 to carry out an energy audit for all Shire owned facilities. This assessment was to provide advice and preferred options on what systems would best suit the needs and demands of a number of facilities including the administration office, Bridgetown Leisure Centre, library, Shire Depot and fire control centre. The review was completed in August 2018.</p> <p>The gym expansion project includes the installation of two 30kW photo voltaic systems (one for the aquatics complex and one on the leisure centre) in alignment with the recommendations contained in the Energy Audit and Recommendations Report conducted by H² Energy Consultants.</p>
2.4.1	Improve provision and distribution of land management information	2.4.1.1	Provide relevant information in Shire welcome packs and on Shire website	This type of information isn't currently provided in the welcome pack but contact has been made with Bridgetown-Greenbushes Community Landcare about the possibility of them providing the relevant information to the Shire for inclusion. To date that information hasn't been provided and further discussions with that group will be held in 2019/20.
		2.4.1.2	Feature regular articles on relevant topics in Council newsletter	The Insight Newsletter was published on 6 occasions in 2018/19 and contained a wide range of topics and articles.
2.4.2	Encourage the community to have sustainable lifestyles and inform the community on ways to use our environment sustainably	2.4.2.1	Support the growth 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.
		2.4.2.2	Feature regular articles on relevant topics in Council newsletter	The Insight Newsletter was published on 6 occasions in 2018/19 and contained a wide range of topics and articles.

		2.4.2.3	Promote the reduction of water and energy use to the community	In 2018/19 this action wasn't progressed pending registration of the Shire of Bridgetown-Greenbushes as a "waterwise council" as it is believed that this membership will identify initiatives to take to the community.
2.5.1	Identify long term waste disposal and recycle options for the Shire	2.5.1.1	Monitor regional initiatives and opportunities	A South West Waste Group continued to meet in 2018/19. Although primarily established to investigate a regional waste site the group does address other regional waste management issues. The CEO provided periodic updates to councillors at concept forum meetings.
		2.5.1.2	Participate in the South West Regional Waste Strategy	The CEO is the Shire's representative on this group.
		2.5.1.3	Operate the Bridgetown Waste 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
		2.5.1.4	Further develop the inert waste area including restricting informal access and dumping	The inert waste site on the western side of Bridgetown Boyup Brook Road was closed and a new site within the waste site area was opened.
		2.5.1.5	Operate the inert waste site	An inert waste site (at both the former location and new location as detailed in response to Action 2.5.1.4 above) operated throughout 2018/19.
		2.5.1.6	Develop a new liquid waste disposal facility	The new facility was constructed in 2018/19.
		2.5.1.7	Conduct a post closure clean-up of the former green waste facility at Greenbushes	At its January 2018 meeting Council resolved to discontinue the practice of allowing disposal of green waste at the current location adjacent to the Greenbushes Sportsground (or any other alternative site). Subsequently measures were taken to close the current green waste disposal area facility and remove the accumulated green waste.
		2.5.1.8	Develop an extension to existing waste cell	The extension was completed in 2018/19.
		2.5.1.9	Investigate (desktop) the financial cost and feasibility of establishing an organic waste service	This wasn't significantly progressed in 2018/19 other than discussions at officer level and some discussions with the Bunbury Harvey Regional Council.
2.5.2	Implement waste	2.5.2.1	Develop waste information fact sheets and other	Articles and information was provided in the Insight

	reduction and recycling initiatives		initiatives to raise community awareness of the benefits of reduced waste outputs	newsletter with a particular emphasis on recycling issues.
		2.5.2.2	Process construction and inert waste for reuse	This is to be done every few years when sufficient product exists. Funds are to be included in the 2019/20 budget for crushing of inert waste.
2.6.1	Planning processes allow for a diverse range of land and development opportunities	2.6.1.1	Explore and encourage development of high density blocks for smaller/mixed housing options with sensitivity to natural environment and landscape	In 2018/19, other than the current development being undertaken at Geegeelup Village there has been little medium density residential development in the Shire. Typically the progression of developments such as this is driven by private developers/property owners and the Shire has a regulatory role. It is however important that Council's Local Planning Strategy and Local Planning Scheme advocate this type of development if it is so desired and this is intended to occur as both of those important strategic documents are progressed in 2019/20.
		2.6.1.2	Development application process allows a balance between sensitively developed places and progressive development	A greater emphasis on this direction continued in 2018/19.

Key Goal 3 – Our Built Environment is Maintained, Protected and Enhanced

Objectives:

- 3.1 Maintained townsite heritage and character
- 3.2 Outdoor spaces, places and buildings fit for purpose
- 3.3 Maintain an appropriate standard of transport networks, roads and pathways

Strategy Ref.	Strategy	Action Ref.	Action	Comment
3.1.1	Ensure relevant policies and plans offer appropriate protection to existing heritage character whilst still allowing appropriate development opportunities	3.1.1.1	Implement conservation plans for key shire owned heritage buildings	No specific work was undertaken in 2018/19 to progress this Action however in compiling Council's annual building capital works and maintenance program regard is had for the recommendations contained in the various conservation plans previously prepared.
		3.1.1.2	Prepare a new Municipal Heritage Inventory	The Shire of Bridgetown-Greenbushes Municipal Heritage Inventory Review was endorsed by Council in March 2018. The Municipal Heritage Inventory (MHI) was adopted as a 'live' document, enabling Shire staff to periodically make minor modifications to add or correct information or photos, at the discretion of the CEO, with minor changes made during 2018/19. Changes to approved management categories, substantial changes to existing place records or adoption of new places still required approval by Council with one such change being endorsed by Council in April 2019. Following adoption of the MHI, Shire staff continued to assess the cultural heritage significance of other places previously nominated by Council, Shire staff or the public, and in consultation with affected landowners where practical with a view to presenting a report to Council in early 2019/20.
		3.1.1.3	Determine the retention or disposal of the Bridgetown Railway Station	Planning has been completed for the potential redevelopment of the railway station for housing a

				relocated visitor centre however with the investigations and consultations regarding the future management model and location of the visitor centre Council determined to defer any further consideration of that proposal.
		3.1.1.4	Relocate the Greenbushes Railway Station to the Greenbushes Discovery Centre for development as a new module	The CBP identified this Action to be undertaken from 2022/23 onwards.
3.1.2	Ensure town centres achieve a high standard of appearance and amenity	3.1.2.1	Implement streetscape upgrades in Bridgetown and Greenbushes	In 2018/19 two new “heritage” rubbish bins were purchased – one for Hampton Street, Bridgetown and the other for Blackwood Road, Greenbushes. Due to delays in delivery the installation of the bins will occur in 2019/20.
		3.1.2.2	Street and footpath sweeping to be focused on Bridgetown Town Centre and street sweeping to be introduced into Greenbushes Town Centre	Actioned.
		3.1.2.3	Landscape the western side of the railway car park	Throughout 2018/19 an approval for landscaping works was sought from Arc Infrastructure and Public Transport Authority. As at 30 June 2019 indications were that an approval would be forthcoming.
3.1.3	Work with community to identify and implement projects that promote the unique heritage and history of each town	3.1.3.1	Celebrate the 150 year anniversary of Bridgetown in 2018	A “Sesquicentenary Working Group, comprising Shire and community representatives was established to plan a series of events to celebrate the 150 year anniversary. In addition to planning for specific events the Working Group was successful in working with other groups to badge their events as part of the 150 year celebrations. After 1 July 2018 the main events held for the celebrations were a transport cavalcade on 6 October and an Australiana film night and musical performance on 31 December.
		3.1.3.2	Once a new archives storage facility is developed offer the existing archives shed to the Bridgetown Historical Society	A new archive facility was developed at the Shire Depot in 2018/19 and the process for transferring archives from the existing storage facility to this new facility commenced. Rather than simply transport all archives “as-is” all archives are being assessed for the need to be retained before being relocated. Once this process is

				completed the former facility can be offered to the Bridgetown Historical Society.
3.2.1	Community spaces and buildings accommodate a wide range of interests and activities	3.2.1.1	Plan for and develop a youth precinct and hang out space in Bridgetown by complete and enhancing the skate park, creating linkages with the leisure centre, library and improving amenities such as shade, seating, landscaping and Wi Fi	<p>In September 2018 Tim Yuen and Mat De Koning from Skate Sculpture spent the day with members of the Youth Leadership Team visiting several schools in the region to consult with young people regarding the youth precinct and skate park in Bridgetown. Four workshops were held - at Bridgetown High School, Bridgetown Primary School, Kearnan College and the final community workshop at the Bridgetown Skate Park. A report based on the findings of the consultation was prepared and presented to the February 2019 Concept Forum. The presentation included a brief history of the project and the results of the youth consultation, including;</p> <ul style="list-style-type: none"> • The top 10 Skate elements, • The top 5 non-skate elements and • The top 10 supporting infrastructure elements <p>Council provided the following direction to staff to enable completion of the planning for the project:</p> <ul style="list-style-type: none"> • Review condition of concrete in existing skate park including cost estimate to repair. • Depending on the findings of the above, prepare a draft concept plan with an upper limit of \$500,000 for total project cost including development of a pump track, installation of wi-fi, landscaping and shade. Depending on the results of the condition report of the existing structure the addition of a small bowl to the existing facility could be a consideration as an alternative to developing a whole new (bowl) facility.
		3.2.1.2	Investigate a trailer-based mobile/pop-up space and equipment that can be utilised by community groups to host activities and events in different locations/facilities within the Shire	The CBP identified this Action to be undertaken in 2019/20.

		3.2.1.3	Renovate the Bridgetown Civic Centre and Shire administration building	Floor repair works in the town hall were undertaken in 2018/19 with more works to be included in the 2019/20 budget.
		3.2.1.4	Review car parking and traffic flow requirements at the Bridgetown Leisure Centre	Some initial work was undertaken on this issue in 2017/18 and it was determined there a few options for modifying access to and from the front car park. It was identified there is potential to construct an additional car park on the northern side of the Leisure Centre however this hasn't been formally progressed as suitability of pedestrian access to this car park requires further consideration as the location of the pool prevents such access on that side of the recreation centre building. Further consideration of this will occur in 2019/20.
		3.2.1.5	Review dog exercise areas including the need for fenced areas	The CBP identified this Action to be undertaken in 2019/20.
		3.2.1.6	Replace parks and recreational equipment and facilities as per Replacement Plan	Equipment replaced as per Equipment Replacement Plan which is reviewed annually.
		3.2.1.7	Investigate grant opportunities for replacement of pool solar system	The gym expansion project (refer Action 2.3.2.2) includes the installation of two 30kW photo voltaic systems (one for the aquatics complex and one on the leisure centre) in alignment with the recommendations contained in the Energy Audit and Recommendations Report conducted by H ² Energy Consultants.
		3.2.1.8	Conduct an electrical capacity assessment of Bridgetown Sportsground Precinct	This project was commenced in 2018/19 with a view to completing it in 2019/20.
		3.2.1.9	Upgrade horse stalls at Bridgetown Sportsground	The Shire of Bridgetown-Greenbushes has been partnering with the Bridgetown Harness Racing Club in upgrading the horse stalls at the Bridgetown Sportsground. In 2018/19 the Shire provided \$10,000 of funding towards the project that was matched by equal amounts from the Bridgetown Harness Racing Club and Racing and Wagering. These funds resulted in re-construction of a number of the horse stalls and adjoining shed at the north-western end of the stable area, significant repairs/upgrade of other stalls, and

				temporary levelling and stabilization of other stalls that have sagged due to rotting stumps. The Bridgetown Harness Racing Club provided voluntary labour to assist the contractor appointed to carry out the work and this resulted in significant cost savings and efficiencies in the project. When providing its funding of \$10,000 the Shire of Bridgetown-Greenbushes noted that this was only stage one of a three stage reconstruction project and accordingly has earmarked funds in its long term financial plan as contributions to the next two stages.
3.2.2	Social and recreation programs make the most of existing built facilities	3.2.2.1	Programs are targeted at all age groups and regularly change to encourage ongoing participation	The primary focus at the Bridgetown Leisure Centre and the library was to ensure that programs met a variety of age/demographic needs. At the BLC this included age specific programs such as Fit 50's Plus; Circuit, Yoga, Pilates and aqua, Living Longer Living Stronger, Fitmums, Teenfit, and Kidfit. The Library programs included Stamp Club, Writers Group, Mah-jong, Jigsaw Group, Wool Spinners, Book Club, Rhyme Time and school holiday activities.
		3.2.2.2	Provide advocacy and support for existing youth group activities to continue	Shire staff and councillors attended several open and closed meetings concerning the possible acquisition and redevelopment of the police house on Steere Street for a youth drop in centre. The Shire's Youth Leadership Team met monthly in 2018/19 and amongst other initiatives facilitated the inaugural annual youth awards.
		3.2.2.3	Work in partnership with clubs to ensure sporting facilities are fit for purpose and improved based on need/funding	In 2018/19 discussions were held with the Bridgetown Football Club, Bridgetown Cricket Club, Blackwood United Football (soccer) Club and Bridgetown Harness Racing Club regarding various improvements at Bridgetown and Greenbushes Sportsgrounds. A proposal to reconstruct the horse stalls at Bridgetown Sportsground was supported subject to matched funding being provided.
		3.2.2.4	Host community movie nights (summer only)	6 movies were shown for the 2018/19 summer film festival - 4 in Bridgetown and 2 in Greenbushes.
3.2.3	Bridgetown Sportsground	3.2.3.1	Improve the water quality and capacity of water	A new water source has been identified on private

	is the base for oval sports in the Shire		sources that supply the Bridgetown Sportsground	property close to the Bridgetown Sportsground. Further assessment of other options will occur in 2019/20 before a long term proposal is recommended to Council.
		3.2.3.2	Conduct cost-benefit assessment for irrigation of Sportsground	Dependent upon completion of Action 3.2.3.1
3.2.4	Greenbushes Sportsground is the base for rectangular sports in the Shire	3.2.4.1	Acquire an irrigation source for Greenbushes Sportsground	The progress of this Action is linked to acquiring the Greenbushes water bodies adjacent to the Greenbushes Sportsground
		3.2.4.2	Upgrade the playing surfaces at Greenbushes Sportsground	The CBP identified this Action to be undertaken in 2021/22.
3.2.5	Provide and maintain a range of facilities that cater for the community's needs	3.2.5.1	Maintain the Shire's building inventory	In previous years a 4 Year Building Capital and Maintenance Plan was prepared to consider the upgrading, renewal and maintenance requirements of all of the Shire's buildings. In 2018/19 in discussion with Council at a budget workshop and concept forum the decision was made to only present a single year budget for consideration with the intention being to workshop in September/October 2019 the preparation of a 10 year plan for building maintenance and capital works. By September/October the staffing restructure for the building maintenance area will have been implemented and the new Building Assets Coordinator will have been in the position for a few months.
		3.2.5.2	Upgrade where required the Shire's buildings where a demonstrated need is identified	Refer comments for Action 3.2.5.1 above.
		3.2.5.3	Replace tables and chairs at Bridgetown Civic Centre	Tables were replaced in 2018/19.
3.2.6	Develop new facilities that provide for the identifiable needs of the community	3.2.6.1	Expand the gym at the Bridgetown Leisure Centre	Plans and costings prepared. Two grant applications were submitted (CSRFF - State Government and AusSports - Federal Government) with the AusSports grant for 1/3 of the project costs successful. A tender process was subsequently undertaken in partnership with WALGA to seek suitably qualified and experienced contractor to undertake the expansion works and install photovoltaic systems at the BLC. At its June 2019

				meeting Council resolved that Team BRC (Bridgetown Residential Contractors) be offered a contract for the construction/expansion of the gym (and installation of photovoltaic panels) subject to contracting and satisfaction of minor variations.
3.3.1	A well maintained local and regional transport network	3.3.1.1	Annually review the 10 year strategic road works plan	The 2018/19 to 2027/28 Strategic Works Plan identified whether works are classified as “new”, “renewal” or “upgrade” under asset management principles. In 2018/19 it was determined to only review year 1 of the Plan (2019/20) to allow a comprehensive review of the 10 year plan to occur in 2019/20.
		3.3.1.2	Renew roads and drainage as identified under the 10 year strategic road works plan	Refer comments for Action 3.3.1.1
		3.3.1.3	Upgrade roads and drainage as identified under the 10 year strategic road works plan	Refer comments for Action 3.3.1.1
3.3.2	Maximise funding opportunities to improve road safety	3.3.2.1	Identify black spot eligible projects	No new blackspot projects were identified in 2018/19 however the blackspot funded works proposed for Brockman Highway were carried forward and completed.
3.3.3	Provide and maintain a safe and efficient pedestrian transport system	3.3.3.1	Renew, upgrade or construct footpaths, trails and cycleways	Refer comments for Action 3.3.1.1
3.3.4	Ensure suitable access to road building materials	3.3.4.1	Source gravel from private land for road works, using powers under the Local Government Act	A number of agreements exist between the Shire and private land owners for purchasing of gravel supplies.

Key Goal 4 – A Community that is Friendly and Welcoming

Objectives:

- 4.1 A cohesive community with a sense of pride
- 4.2 Programs and facilities that encourage community resilience
- 4.3 Appropriate community led local transport systems
- 4.4 Promoting volunteerism
- 4.5 High levels of responsiveness to emergencies and emergency recovery
- 4.6 Fire prepared communities
- 4.7 A safe area

Strategy Ref.	Strategy	Action Ref.	Action	Comment
4.1.1	Deliver and support a wide range of community activities, events and associated infrastructure	4.1.1.1	Support the development of external funded public art	A group of local artists under the leadership of the Bridgetown Greenbushes Business & Tourism Association developed a proposal for 8 new public art installations in Bridgetown. The Shire's Community Services staff assisted the group on a number of matters, including the development of funding applications. As at 30 June 2018 one funding application had been successful but the other applications were unfortunately unsuccessful. Undeterred the group proceeded with their art trail concept in 2018/19 which saw all pieces erected. Towards the end of 2018/19 the Water Corporation, recognising that its infill sewer works over the previous 2 years had been very disruptive to the community, offered to contribute towards a suitable community project, leading to the identification of an art project on or around the Water Corporation Pump Station on Loftie Street. In May 2019 Council resolved to accept \$15,000 from the Water Corporation for the project and in June 2019 endorsed some conceptual designs and associated landscaping for the artwork.
		4.1.1.2	Fund community grants, service agreements and donations to a maximum value of \$160,000 per	Council endorsed 2019/20 community grants, service agreements and donations at its May 2019 meeting so

			annum	that this expenditure could be included in the 2019/20 budget.
		4.1.1.3	Promote the availability of community grants and service agreements	In 2018/2019 promotion occurred via the Insight newsletter, Facebook posts and 1 direct mail out to all community/sporting groups.
4.1.2	Deliver programs that encourage community interaction and participation	4.1.2.1	Support a community based approach to the provision of art and culture development	In 2018/2019 two meetings were held with BVAA (now Blackwood Creative) representatives regarding change to their committee, expansion of People & Places into the Rabbit Hole, along with 4 informal meetings regarding People & Places exhibition planning. Four meetings were held with community representatives regarding the implementation of the second stage of the Bridgetown Art Trail (funding of \$20K secured to progress this project). The Trails Development Advisory Committee funded the design and print of the expanded Art Trail map and brochure, launched as part of the sesquicentennial celebrations.
		4.1.2.2	Deliver programs at the Bridgetown Leisure Centre that cater for the community's demographic needs	In 2018/2019 the Seniors Activation Project for Aqua Aerobics and Fitball Pilates was implemented. Aqua Aerobics was highly popular and well received by Fit 50's and LLLS participants. This has continued as a fee for service program and is scheduled for the 2019/2020 aquatics season. Teenfit PE (adapted circuit for teens) continues to be popular and well attended/support by the Bridgetown High School as part of the PE curriculum. In house swimming lessons were delivered in 2018/2019 and were very popular and well supported. These will also be scheduled for the 2019/2020 aquatics season.
		4.1.2.3	Deliver programs at the Bridgetown Library that cater for the community's demographic needs	In 2018/2019 the Library offered the Word in the Valley Writing Festival (aimed at local writers) as part of the Winter Festival, school holiday programs and homebound services.
		4.1.2.4	In partnership with the community drivers of the project, deliver the Bridgetown Art Trail	Refer comments for Action 4.1.1.1
4.2.1	Encourage events,	4.2.1.1	Support and encourage a range of recreational and	Various programs have been developed in partnership

	activities, programs and services relevant to, and accessible for local youth		social activities that appeal to different interests amongst young people	with local schools, local police, BYA and Greenbushes CRC, including grooming and deportment with a focus on self-esteem, LGBTQIA meeting groups, Dungeons and Dragons, Teenfit gym, indoor and outdoor film screenings, music performance at the Blues and the extension of the annual art exhibition, People and Places, to include a youth section in each of the categories (photography, portrait, landscape and sculpture), computer, coding and unstructured hang out/drop-in sessions and a Skate Competition.
		4.2.1.2	Encourage the delivery of arts, cultural and music experiences specifically designed for young people	Shire staff worked in partnership with local schools, local police, BYA and Greenbushes CRC to support the delivery of arts, cultural and music experiences including music lessons and performance with Blues artists, the extension of the annual art exhibition (People and Places) to include a youth section in each of the categories (photography, portrait, landscape and sculpture) and providing the community bus for young people to access art and cultural experiences.
		4.2.1.3	Provide advocacy and support for existing youth group(s) activities to continue	Shire Staff and Councillors continued to support Blackwood Youth Action concerning the possible redevelopment of the police house on Steere Street for a youth centre. Councils Youth Leadership Team planned, organised and facilitated the first Youth Awards Program. The Youth Services Advisory Committee met by-monthly and focused on sharing knowledge and resources and linking services.
		4.2.1.4	Investigate the best mechanism for offering non-sport programs for young people such as coding, music and film production, animation and photography	The schools tend to meet the needs of young people with music, art and photography. Shire staff liaise with schools and community groups to support any new events or activities and add value to events through the inclusion of a youth programs and engagement where possible (People and Places, Blues, Winter Festival)
		4.2.1.5	Transport options are incorporated into all youth programs delivered by the Shire	All Shire facilitated youth events include the offer of transport (community bus) to and from Greenbushes and other townships if required. When other community

				groups are facilitating youth events the Shire supports those events by offering to provide transport to and from Greenbushes and other townships so that young people from those townships can attend the event/activities.
		4.2.1.6	Encourage local clubs and groups to address transport barriers to participation (carpooling, roster, bus)	The Youth Plan identifies the Shire's role in implementing this action as an advocacy role and not a facilitating role. When clubs raise transport issues as being a barrier to participation the Shire advises that they should consider options such as carpooling, rostering and bus hire.
		4.2.1.7	Ensure youth programs are rotated in locations throughout the Shire	Shire staff work closely with youth groups in Bridgetown and Greenbushes to support events and activities in both townships and to ensure transport is provided for young people to attend events between both towns and smaller townships.
4.2.2	Increase the awareness and acceptance of diversity and needs in local youth	4.2.2.1	Host an annual event that encourages young people to be welcoming and inclusive of others regardless of ability, culture, age or gender	A Skate competition was completed in October 2018 which encouraged participation across the Shire for young people. Other events including indoor movie nights and the Youth Awards also included opportunities for youth connectivity and inclusion.
		4.2.2.2	Youth Leadership Team to provide input into the Access and Inclusion Advisory Committee so that the needs of young people with disability are considered	The implementation of this action has been transferred to Council's Youth Services Advisory Committee as a representative of the Blackwood Parents Support Group is a member. The Youth Services Advisory Committee has representatives from many different streams and therefore is a more appropriate forum for these issues to be discussed.
		4.2.2.3	The needs of young people with disability are considered when planning and delivering youth events and activities	Learn to Swim private lessons are available with swimming instructors trained to teach people with disability. All youth events and programs (Teenfit and Kidfit) offered and/or supported by the Shire include consideration and attention to people with disability in the planning, organisation and implementation stages.
4.2.3	Support relevant (local or outreach) support services and programs	4.2.3.1	Continue to advocate for the presence of youth support services in the community that are aligned with the changing needs of young people	Youth Services Advisory Committee established.
		4.2.3.2	Outreach services are available for youth from	Bus services for young people living in Greenbushes and

			Greenbushes or transport assistance is made available to access services in Bridgetown	surrounding townships are offered for youth events and programs offered and/or supported by the Shire.
		4.2.3.3	Collaborate with and support youth groups on projects aligned with goals and strategies of Council's Youth Plan	Continued support Blackwood Youth Action and Greenbushes CRC in their facilitation of after school programs, and holiday activities.
4.2.4	Support educational and employment transitional programs	4.2.4.1	Work with schools and the Bridgetown-Greenbushes Tourism & Business Association to encourage local businesses to increase local work experience opportunities	Engaged with Bridgetown High School, Manjimup Senior High School, Kearnan College and Forrest Personnel – taken on a number of work experience placements. The Shire also offers casual work opportunities at the BLC.
		4.2.4.2	Investigate a student scholarship scheme to provide funding support for young people wanting to participate in special youth or study program that brings new skills or ideas to the Shire	The structure and facilitation of a scholarship scheme is being considered by Shire staff and will be taken to the Youth Services Advisory Committee in 2019/20.
		4.2.4.3	Explore the potential for the Community Resource Centres and Library to develop a homework club and tutoring services	The library provides an after school tutoring service and local schools also provide tutoring services.
		4.2.4.4	Provide an annual administrative traineeship opportunities for youth within the Shire organization	The annual traineeship runs from January to December. In 2018 the trainee was Katelyn McCoy and in 2019 it is Sam Wardell-Johnson.
4.2.5	Support initiatives that develop confidence, self-esteem and resilience	4.2.5.1	Co-host community awareness/information events on topical issues; social media, body image, self-harm – in partnership with organizations that provide specific youth services	Co-hosted the Cyber Safety workshop with Blackwood Youth Action and the Bridgetown High School to provide school based workshops for students and a parent workshop at the Library (with transport available for parents from Greenbushes).
		4.2.5.2	Identify activities that will support young people look after their well-being	Continued support of BYA with the facilitation of afterschool groups and activities with a focus on well-being, social connectivity and self-esteem. Continued to support Greenbushes CRC with after school and holiday activities with a focus on well-being, social connectivity and self-esteem.
		4.2.5.3	Develop a dedicated Youth Awards program to recognize and celebrate the achievements of young people in the community	The Shires Youth Leadership Team coordinated the Shire's inaugural Youth Awards and the presentation dinner at the end of 2018. The Awards were developed to provide the community with an opportunity to recognise and celebrate the Shire's young people. There were 5 categories of award;

				<ul style="list-style-type: none"> • Challenge and Change • Leadership in Arts • Leadership in Sport • Leadership in Technology • Leadership in the Community <p>The next annual Youth Awards and presentation event is currently being planned by the Youth Leadership Team with the presentation dinner scheduled for November 2019.</p>
		4.2.5.4	Run an annual consultation activity to ensure the current views and ideas from local young people are heard	<p>A skate competition and separate consultation sessions were completed at each of the schools (Bridgetown Primary, Bridgetown High and Kearnan College) and 2 consultations were held at the Bridgetown Skate Park to engage young people in the development of a Youth Precinct. Further consultations were undertaken at a Hang Out@Rec event.</p> <p>This information gathered from these consultations informed the Youth Precinct Consultation Report to Council.</p>
		4.2.5.5	Support the youth leadership group to engage with their peers to understand changing youth needs and concerns	<p>Monthly or fortnightly meetings are held depending on up and coming events. The Youth Leadership Team was involved in all of the consultations undertaken during the year.</p> <p>The Youth Leadership Team has met with the Youth Services Advisory Committee on 4 occasions during the year to share information and discuss current youth issues.</p>
4.2.6	Increase the number of aged care housing facilities	4.2.6.1	Support providers such as Geegeelup Village, Greenbushes Aged Care Committee, Access Housing etc. to build more units and expand residential care options	<p>The previous year Shire staff worked with the South West Development Commission, Greenbushes Aged Community Committee Inc. (GACC), and funded aged care developer, Access Housing Australia Ltd to explore the provision of additional independent aged care living units in both Bridgetown and Greenbushes. This led to</p>

				<p>Council divesting its ownership of the aged units at Stinton Gardens in Greenbushes to Access Housing Australia Ltd in order to facilitate the development of more units at that site. Shire staff also liaised with Access Housing in investigating suitable sites in Bridgetown (in alignment with their own feasibility study, budget constraints and needs assessment) for private purchase to develop 4 independent units.</p> <p>In 2018/19, noting it isn't a Shire project, the Geegeelup Village residential care extension commenced construction. Access Housing are still working through the design process for Stinton Gardens as well as continuing to explore suitable sites in Bridgetown in alignment with their feasibility study, budget constraints and needs assessment for the purchase of private land to develop 4 independent living units. Several possible options have been identified.</p>
		4.2.6.2	Ensure the Local Planning Scheme recognises the trends and opportunities associated with smaller/mixed housing developments	The Local Planning Strategy is currently being prepared and will assess this issue.
		4.2.6.3	Partner with housing providers and other agencies to provide seniors with information about housing and service options	The Access and Inclusion Committee monitors State and community housing availability and will advocate for an increase in available state and community housing if a lack of affordable housing is identified. Services providing for seniors and people with disability are promoted through the Seniors Services Brochure which is available at shire facilities, the Bridgetown Hospital and the medical centre. This brochure is updated annually.
4.2.7	Explore the potential and feasibility of volunteer network/social enterprise models to assist seniors with home maintenance	4.2.7.1	Partner with CRC's to compile a service provider database for seniors and people with a disability	<p>The Access and Inclusion Advisory Committee in partnership with service providers has compiled a Senior Service Provider pamphlet that is available from Shire facilities and other locations throughout Bridgetown and Greenbushes.</p> <p>The Greenbushes CRC trialled the volunteer database</p>

				software designed to pair volunteers with people in need of assistance. The database is available to purchase from the Greenbushes CRC and the Access and Inclusion committee are considering the best organisation placed to utilize the software for the benefit of the community.
		4.2.7.2	Lobby state and federal government regarding affordability and accessibility of in-home care services	Council's Access and Inclusion Committee monitors these issues. No lobbying was done in 2018/19.
4.2.8	Establish a central source of information dissemination and promotion of local seniors services and home bound residents	4.2.8.1	Identify suitable agencies or providers to be central source of information	The Access and Inclusion Advisory Committee in partnership with service providers has compiled a Senior Service Provider pamphlet that is available from Shire facilities and other locations throughout Bridgetown and Greenbushes.
4.2.9	Improve services and facilities for seniors and people with a disability	4.2.9.1	Consider recommendations for improvements from the Access and Inclusion Committee	In 2018/19 the Access and Inclusion Committee made recommendations on a number of projects including the installation of ACROD parking bays, the reduction of parking times for specific parking bays and safety concerns regarding the intersection of Stewart Street, Civic Lane and Steere Street that have led to community consultation and consideration by Main Roads. An updated version of the Senior Services pamphlet was distributed, and organising the Disability Access and Inclusion Plan survey for the community to inform the revised DAIP.
4.2.10	Maintain and enhance community services, including education and health	4.2.10.1	Advocate on behalf of the community on health and educational needs	Councils Youth Services Advisory Committee and Access and Inclusion Advisory Committee monitor and consider these issues with Shire support. Cyber safety workshops and community disability awareness workshops were undertaken during the year.
4.3.1	Investigate improvements to local transport systems	4.3.1.1	Nil – bus trial completed in 2017/18	No action required.
4.3.2	Seek to link volunteer transport service timetables with commercial transport	4.3.2.1	Investigate links with any volunteer transport services in Bunbury to connect with TransWA bus to assist seniors and people with disability access medical specialists	With the emergence of the Community Home Care transport service the need to investigate links is no longer required as the service has 2 vehicles that transport seniors and people with disability to and from specialist

	providers			appointments.
4.4.1	Acknowledge volunteers and the contribution they make to our community	4.4.1.1	Hold an annual volunteers thank you function	Volunteers Function held on 23 May 2019.
		4.4.1.2	Coordinate the Australia Day Awards	Completed.
		4.4.1.3	Regularly profile long term volunteers in the Shire Insight Newsletter to promote the abilities of seniors as volunteers	This initiative wasn't actioned in 2018/19 but will be reactivated in 2019/20.
4.4.2	Promote to the community, both individually and at the community level, the importance and benefits of volunteering	4.4.2.1	Support and promote volunteer telephone services to connect with socially and physically isolated residents	Council's Access and Inclusion Committee investigated this issue but determined that a similar service is already provided by Red Cross therefore there is no need to duplicate this service. Instead the Red Cross service is promoted in the Seniors Services Providers Leaflet.
		4.4.2.2	Support volunteer and community groups with advice regarding funding, governance and strategic planning	In 2018/2019 nine meetings were held with various groups to discuss external grant options and issues with volunteering, governance and future planning. Six letters of support for external grant funding were requested and provided. Two requests for verbal reference were provided.
		4.4.2.3	Lobby/work with state and federal government and other agencies regarding the disincentives of volunteering – red tape; insurance costs; transport costs	Shire staff and advisory committees have investigated the red tape associated with volunteering - agencies and government bodies have very little cost associated with volunteering for them, just a registration process and costs associated with police clearances which are often covered by the organization. Community groups receive a reduced cost associated with police clearances and working with children checks. Public liability and other insurances are inclusive of volunteers and the costs are associated with the activity being undertaken. Transport costs are associated with each group/activities location and cannot realistically be subsidized.
		4.4.2.4	Engage with partners to support volunteers and community groups e.g. prison early release program	In 2017/18 Shire and community representatives commenced investigations into the possibility of a Pre Release Program Work Camp being established in the Shire. An informal working group was established and

				although meeting in 2018/19 no significant actions occurred.
4.5.1	Monitor risk management and emergency management profiles, procedures and preparedness	4.5.1.1	Annually review emergency arrangements	In December 2016 Council adopted revised Local Emergency Management Arrangements. In April 2017 minor variations were made to those Arrangements. No reviews were conducted in 2018/19 but Council's Local Emergency Management Committee did assess risks under the State's risk framework in 2018/19.
		4.5.1.2	Review the Shire's risk management profile	<p>The Shire's Safety Committee continued to operate throughout 2018/19 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.</p> <p>Regulation 17 of the Local Government (<i>Audit</i>) Regulations 1996 requires the CEO to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance at least once every two calendar years. A risk dashboard report (showing how the recommendations from the Regulation 17 review have been implemented) is reviewed quarterly via the Audit Committee.</p> <p>The most recent review was presented to Council in June 2019 and found that the financial systems were appropriate and maintain significant controls for the correct financial management of the organisation. A number of minor items were raised as recommendations for improvement, and these will be addressed as a matter of priority.</p>
		4.5.1.3	Support the Local Emergency Management Advisory Committee and Bush Fire Advisory Committee	During 2018/19 the LEMC met on 4 occasions and the BFAC on 3 occasions.
4.5.2	Prepare and implement flood mitigation/management	4.5.2.1	Implement the Flood Mitigation Strategy – Geegelup Brook	The CBP identified this Action to be undertaken from 2022/23 onwards.

	strategies			
4.5.3	Improved mobile phone communications	4.5.3.1	Work with relevant Government agencies to identify and secure funding for improvements to mobile phone blackspots	New phone towers were constructed at Winnejup and Maranup. Information for possible new phone tower sites was provided to the South West Development Commission so a 'whole of region' approach could be made.
4.6.1	Reduce bush fire hazards	4.6.1.1	Rehabilitate, protect and conserve Shire controlled land through hazard reduction	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.
		4.6.1.2	Participate in the Mitigation Activity Fund program for the purpose of conducting mitigation activities on Shire controlled land	In 2018/19 funding of \$151,780 was received for mitigation works on 27 sites within the Shire of Bridgetown-Greenbushes. All mechanical fire mitigation work was completed in 2018/19 but due to unfavourable weather and dryness of ground conditions the autumn burning program wasn't achieved. The burning program is also dependent upon bush fire brigade resources and brigades had a significant autumn response workload due to the frequency of fires at the end of the season. Communication has been maintained with DFES on the incomplete program and in the application for 2019/20 the scheduled 2019/20 mitigation works will be applied for as well as the incomplete burning program from 2018/19. The delays in carrying out the burning program are not expected to have a significant impact on the Shire's risk exposure as this work can only be done when conditions suit. To have done otherwise would have created a higher risk exposure to the Shire.
4.6.2	Support community education and information programs in relation to fire protection	4.6.2.1	Conduct pre fire season community briefings	A pre-season workshop was held on 14 November 2018 for all bush fire brigade officers to attend. Included in this workshop was an emergency response scenario training exercise.

		4.6.2.2	The Insight Newsletter, Shire website and Welcome Pack to include fire preparedness information and links to key state government emergency websites	All three of these communication tools were used for providing this information.
		4.6.2.3	Shire website to include information regarding fire retardant plant species, weed control, eradication and hazard reduction on private property	This wasn't progressed in 2018/19.
		4.6.2.4	Shire Welcome Pack to promote importance of volunteer bush fire brigades – encourage volunteers	Information on fire brigades and the importance of volunteers in the bush fire brigade structure is contained in the New Residents Information Pack.
		4.6.2.5	Continue to promote and advise the community that bush fire services are volunteer based	At all times the promotion of volunteers occurs, both to remind the community of the importance of volunteers, to seek more volunteers and to remind members of the public, if criticism occurs, that for the most part the work being undertaken is being done so by volunteers protecting their community.
		4.6.2.6	Use social media to provide fire protection information	The use of social media for fire protection information has been restricted to information about current incidents only as this medium allows information to be conveyed instantly. Promoting general fire protection information has been done using other communication tools such as the Insight newsletter, community briefings/open days, etc.
4.6.3	Develop policies and strategies concerning fire management on private properties	4.6.3.1	Review the design and contents of the Shire's Fire Break Order to make requirements clearer and more 'user friendly'	Council adopted a revised Firebreak Order (now titled Firebreak and Fuel Hazard Reduction Notice) at its May 2019 meeting.
		4.6.3.2	Annually review Fire Break Order	Refer comments for Action 4.6.3.1 above. The review is annually reviewed in consultation with the Bush Fires Advisory Committee.
		4.6.3.3	Maintain a low tolerance approach to non-compliance to Firebreak Order, in particular to property owners that have owned property for more than 1 year	In 2018/19 Ranger staff continued to monitor and enforce compliance to the Firebreak Notice and issued a number of infringements and work orders.
4.6.4	Bush fire brigades are resourced with adequate equipment, appliances,	4.6.4.1	Continue to provide support to volunteer emergency services.	Providing support to volunteer emergency services is a major part of the duties of the Community Emergency Services Officer (CESM).

	training and other operational requirements			
		4.6.4.2	Monitor Shire owned equipment and appliances for fit for purpose.	Shire owned bush fire equipment and appliances are dealt with in the same way as other Shire equipment and vehicles and are addressed in their relevant replacement plans.
		4.6.4.3	Review appliance suitability when due for replacement under ESL Grant Scheme.	This review automatically occurs when changeover of appliances is sought through the ESL as it is a requirement of the application.
		4.6.4.4	Provide funding for the repair/replacement of non ESL fire fighting equipment	This funding is included in the budget on an annual basis.
		4.6.4.5	Annual budget submissions are made to DFES for operational and capital funding	Completed and outcomes will feed into Council's 2019/20 budget.
4.7.1	A functional and safe Hampton Street	4.7.1.1	Continue to monitor changes in use patterns, behaviour and the perception of safety, to determine the need or otherwise of further options including the possibility of reactivating planning for a heavy haulage deviation or bypass road	No specific action is required for this. There was some minor discussion at one point in 2017/18 on the community Facebook page about the need for a bypass and the CEO raised with Council at the time whether there was a need to respond. The view of Council at that time was to monitor it for a little longer and if the discussion continued the Shire could look to include in an Insight Newsletter edition an article on the history of the bypass issue in Bridgetown. The Facebook discussion didn't proceed any further so no further action was taken.
4.7.2	Improve parking and pedestrian accessibility in town centres	4.7.2.1	Acquire suitable tenure of land behind shops adjacent to Geegelup Brook to formalise access and car parking	Refer comments for Action 4.7.2.2 below. Completion of detailed design plans is necessary before acquisition of land can commence.
		4.7.2.2	Prepare a design plan for completion of car park area behind shops adjacent to Geegelup Brook	In November 2018 a concept plan was presented to the Council Concept Forum proposing a minor upgrade of the parking area which would provide for the creation of 11 marked and sealed parking bays with the balance of the area to be sealed but unmarked. Since then further discussion has occurred and it is proposed to engage a consulting engineer to fully assess the area and prepare a detailed design plan (fully costed) maximising the car parking opportunities for the land.

				<p>Council has earmarked the construction of this car park as one of five key projects to be included in an infrastructure plan to be prepared for the purpose of identifying key projects required to accommodate population growth associated with the Talison Lithium Expansion Project. The intent of the infrastructure plan will be to seek Government funding towards the projects.</p> <p>In May 2019 Council allocated funds to provide for the preparation of detailed design plans for improvements to the Bridgetown CBD parking behind the shops on the western side of Hampton Street and the beautification of the adjacent Geegelup Brook.</p>
		4.7.2.3	Acquire suitable tenure of land behind Greenbushes commercial businesses in order to upgrade parking and laneway	Negotiations occurred with affected property owners with agreement reached with all but one property owner. Potentially this will trigger a redesign of the car park and this will be progressed in 2019/20.
		4.7.2.4	Develop new ACROD parking bays in CBD to replace existing on-street infirm parking bays	During 2018/19 planning continued to create new ACROD parking bays to replace the existing "infirm" bays in Hampton Street due to safety hazards with those bays. Agreement was reached with the owner of land next to the solicitor's office in Hampton Street and work on that bay commenced prior to the end of June 2019. Work was identified to remove tree roots that were creating an uneven surface at the location of the proposed bay in the lower level of the civic centre car park. A 3 rd new ACROD bay was initially proposed in the car park behind the Bridgetown CRC but further investigations confirmed that the works required to make the bay and connecting pathways compliant to standards was extreme so this bay was discontinued. All bays should be functioning by September 2019.
		4.7.2.5	Review directional signage to car parking	Not progressed as awaiting finalisation of dump point planning in Bridgetown as this will be a feature of such signage.

		4.7.2.6	Construct car parking area behind shops adjacent to Geegelup Brook	The CBP identified this Action to be undertaken in 2019/20. Planning/design work commenced in 2018/19.
		4.7.2.7	Upgrade/seal carpark and adjacent laneway behind Greenbushes commercial businesses	The CBP identified this Action to be undertaken in 2020/21. Planning/design work occurred in 2018/19.
4.7.3	Develop and implement crime prevention strategies	4.7.3.1	Develop a CCTV Plan	The CBP identified this Action to be undertaken in 2021/22.
		4.7.3.2	Arrange regular contact with law enforcement agencies to discuss crime prevention planning and programs	The CEO does periodically meet with the Officer in Charge Bridgetown Police to discuss relevant issues. Shire Rangers are in regular liaison and other staff on an "as-required" basis. Police and other emergency service groups are represented on Council's LEMC committee and meet quarterly.

Key Goal 5 – Our Leadership will be Visionary, Collaborative and Accountable

Objectives:

- 5.1 Our community actively participates in civic life
- 5.2 We maintain high standards of governance, accountability and transparency
- 5.3 We operate within the Integrated Planning Framework
- 5.4 We participate in regional collaboration
- 5.5 We are strong advocates for our community

Strategy Ref.	Strategy	Action Ref.	Action	Comment
5.1.1	The community is involved in local decision making	5.1.1.1	Formalise the youth representative group to advise Council on youth issues and lead the engagement of young people in the community - ensure Shire wide representation	The Youth Leadership Team (YLT) and the Youth Services Advisory Committee (YSAC) operated throughout 2018/19. The YLT meets monthly or fortnightly (dependant on planning for activities/events) and the YSAC meet by-monthly. The YLT have attended 4 YSAC meetings. This was beneficial for both committees and will be continued into 2019/20.
		5.1.1.2	Support the engagement of youth in the planning and design of a Youth Precinct and other local programs for young people	In September 2018 Skate Sculpture conducted workshops at Bridgetown Primary, Bridgetown High School and Kearnan College followed by an after school workshop at the Bridgetown Skate Park. 60+ young people took part in the consultation. The final Consultation Report and recommendations was presented to Council in May 2019.
		5.1.1.3	Major projects to include where appropriate a specific community engagement component	No new major projects initiated in 2018/19.
		5.1.1.4	Promote in the Insight any forthcoming Council elections including articulating the benefits and responsibilities of being a councillor	No elections held in 2018/19. With the elections schedule for October 2019 information is to be provided in the August 2019 Insight edition.
5.1.2	People are provided opportunities to develop strong leadership skills	5.1.2.1	Host an annual leadership program for young people to encourage the development of new skills and capabilities	The Youth Leadership Team (YLT) is attracting new members and mentoring occurs at meetings and outside of the meetings by the existing members of the YLT.

		5.1.2.2	Acknowledge and promote the value of seniors	An annual morning tea (Greenbushes/Bridgetown alternating) is held for seniors.
5.1.3	Monitor, maintain and enhance the way we communicate with the community	5.1.3.1	Regularly review community engagement strategies and policies	Council's annual policy review was conducted in November 2018.
		5.1.3.2	Provide regular feedback to the community following consultation periods	The Insight newsletter is the primary communication tool used to inform the community on outcomes noting that where submissions are received formal responses are provided to the authors of those submissions.
		5.1.3.3	Inform the community regarding regulatory requirements	In addition to the Insight newsletter, information sheets concerning regulatory requirements are available in the customer service area and on the Shire website.
		5.1.3.4	Prepare a bi-monthly Shire newsletter	Insight Newsletter published 6 times in 2018/19.
		5.1.3.5	Establish a call-waiting information service for the Shire Admin office telephone system	This service was established in 2018/19 and will be ongoing.
5.1.4	People receive Shire information, services and opportunities according to their needs	5.1.4.1	Provide an information pack to new residents	An information pack for new residents exists. It contains an information booklet explaining Shire services, bushfire information, the annual firebreak notice, a local telephone directory, a fridge magnet showing emergency telephone contact numbers and information about rates, pet licensing and recycling. The information pack is sent to property owners when new bin service requests are received as typically this is related to new house constructions being finished and occupancy commencing. As well when any customers attend the front office and indicate they are new residents an information pack is provided to them.
		5.1.4.2	Reconstruct the Shire website	The new Shire website went live on 26 October 2018.
5.1.5	Support groups that deliver programs, activities and services for the benefit of the community	5.1.5.1	Provide advice and direction to community groups to identify funding sources	In 2018/2019 seventeen meetings were held with various groups to discuss funding options. Eighteen Facebook posts were prepared regarding specific funding opportunities for community/sporting groups.
5.2.1	Councillors provide	5.2.1.1	Undertake an in-house councillor induction program	No elections held in 2018/19

	strong and ethical leadership		for new councillors after Council elections	
		5.2.1.2	Provide training opportunities for councillors	A number of elected member training courses were held in the South-West and Perth in 2018/19.
		5.2.1.3	Conduct a bi-annual study tour to other councils	No tour in 2018/19 – next tour in 2019/20.
		5.2.1.4	Review the Code of Conduct	The Code of Conduct was reviewed in November 2018 as part of the annual review of Council policies.
		5.2.1.5	Consider method of conducting ordinary and special council elections	In January 2019 Council resolved to hold the October 2019 elections as a postal election.
5.2.2	Staff work in an ethical manner	5.2.2.1	Achieve full compliance in annual Compliance Audit Return	The compliance audit return for the 2018 year was presented to the Audit Committee on 18 March 2019 and to Council's March 2019 meeting. After completing the responses to questions contained in the 2018 Compliance Audit return it was noted that total compliance was achieved in all areas.
		5.2.2.2	Monitor complaints regarding staff behaviour	Council is kept informed of all complaints (including any complaints about staff) via a monthly report by the CEO in the Councillors Information Bulletin.
		5.2.2.3	Maintain a strong relationship between Council and the administration through good information and communication	The CEO believes such a relationship exists and no councillors suggested otherwise during 2018/19.
		5.2.2.4	Senior Management Group to establish formal budget monitoring processes	Process established – budget monitoring is a standard inclusion in the agenda for fortnightly Executive Leadership team (ELT) meetings and a budget monitoring sheet is prepared by Corporate Services for consideration by the ELT.
5.2.3	Ensure organisational capability	5.2.3.1	Develop and implement an organisation wide compliance calendar	A draft compliance calendar was prepared but will be reformatted in 2019/20. This will be a responsibility of the new Governance Officer position identified in the organisational restructure with the position to commence in 2019/20.
		5.2.3.2	Implement succession planning in key parts of the organisational structure	Council endorsed a new workforce plan in February 2019. A workforce plan identifies and reports on the internal capacity to meet current and future needs of the goals and objectives of the Shire and the

				community, both in capacity and capability. It identifies the gaps or surplus in human, assets or financial resources and identifies strategies to ensure there are the right people in the right place and at the right time to deliver on objectives and realistic expectations. The plan is to address gaps between current and future workforce capability, identify areas of skill or capacity shortage, and outline strategies to address them.
		5.2.3.3	Develop a new archives storage facility that meets legislative requirements	A new archive facility was developed at the Shire Depot in 2018/19 and the process for transferring archives from the existing storage facility to this new facility commenced. Rather than simply transport all archives "as-is" all archives are being assessed for the need to be retained before being relocated.
		5.2.3.4	Review the Records Management Plan	The CBP identified this Action to be undertaken from 2022/23 onwards.
		5.2.3.5	Undertake review of systems for risk management, internal controls and legislative compliance as required under Audit Regulation 17	Changes to legislation have pushed back the year for carrying out this review to 2019/20 and thereafter every 3 years.
		5.2.3.6	Develop a Business Continuity Plan as identified in the 2014 Audit Regulation No, 17 review	The CBP identified this Action to be undertaken in 2020/21.
		5.2.3.7	Review the organisational structure	In 2018/19 the Shire prepared a new Workforce Plan which incorporated a comprehensive review of its organizational structure. The major focus of the restructure was to improve our levels of customer service across the organisation so that customers could be serviced more quickly. This will be achieved by creating a new dedicated customer service position to deal with enquiries relating to development and infrastructure issues but also some of the other proposed positions will free up existing staff to increase service levels in other areas. The restructure is being phased in over 2 financial years.
		5.2.3.8	Ensure the provision of appropriate furniture and equipment for effective operations	10 Year Equipment Replacement and Furniture & Equipment Plans were updated and will feed into Council's Long Term Financial Plan.

		5.2.3.9	Regularly review levels of delegated authority to match responsibility	Council to CEO delegations reviewed in November 2018 with CEO to Staff delegations reviewed thereafter.
		5.2.3.10	Maintain a safe workplace via appropriate occupational health and safety systems and procedures	The Shire's Safety Committee continued to operate throughout 2018/19 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. In February 2019 the Shire of Bridgetown-Greenbushes was awarded a Tier 2 Diligence in Safety Award by Local Government Insurance Services. The award recognised the organisation's commitment to improving workplace safety.
		5.2.3.11	Prepare a local environmental health plan	The CBP identified this Action to be undertaken in 2019/20 and 2020/21.
		5.2.3.12	Staff have access to agreed training and professional development opportunities and pathways	The annual performance review process identifies training opportunities or requirements for all staff.
		5.2.3.13	Develop a project management framework	Council adopted a Project Management Framework Policy at its December 2018 meeting. The basis of the draft Project Management Framework Policy is to subject each capital works project to a staged assessment process that takes into account the construction/implementation costs and the whole of life costs relevant to each project. This is essential to ensure sufficient resources are allocated to the planning stage for each project so that Council can make informed decisions prior to progressing to the procurement (construction/implementation) stage of the project.
		5.2.3.14	Review lease agreements	The review of the lease agreement for the Blackwood Pony Club was finalised in August 2018.
		5.2.3.15	Ensure provision of adequate plant and fleet as per Plant & Fleet Replacement Plan	10 Year Plant Replacement Plan was presented to May 2019 concept forum and feeds into 2019/20 budget and next review of Council's Long Term Financial Plan. Review of the Fleet Replacement Plan has been deferred pending investigation of various ownership

				models.
		5.2.3.16	Investigate the cost benefits of outsourcing selected functions	At the June 2019 concept forum discussion confirmed the need to completely revisit the development of service levels for parks and gardens and until this is done to the satisfaction of council it is premature to be considering potential outsourcing of selected functions such as mowing or weed spraying. The CEO has been requested to arrange for a council workshop to discuss the development of these service levels and the more senior staff members of the parks and gardens crew should attend with the executive in order to contribute to the considerations. The timing of this workshop will be post budget adoption and after completion of the review of the 10 Year Works Program – expected to be November 2019.
5.2.4	Maintain a strong customer focus	5.2.4.1	Review the Customer Service Charter	The CBP identified this Action to be undertaken in 2020/21.
		5.2.4.2	Further develop and maintain online communication tools such as Facebook, Shire Bytes email service and website	These tools continued to be used in 2018/19.
		5.2.4.3	Operate an effective Customer Service Request process where customers receive timely advice on the status of their request	A Customer Service Request system operates and is regularly monitored by selected staff. One of the outcomes of the 2018/19 organisational restructure and workforce plan review was the creation of a new Customer Services Officer position which amongst other duties will have responsibility for ensuring customer service requests are assessed and responded to promptly.
5.2.5	Regularly review community engagement strategies and policies	5.2.5.1	Conduct community satisfaction and feedback surveys on a bi-annual basis	Last survey was conducted as part of the review process for the Strategic Community Plan. The next survey will be conducted in 2019/20.
		5.2.5.2	Hold the December Council meeting in Greenbushes	Meeting held on 20 December 2018.
5.2.6	Ensure the future financial sustainability of the Organisation	5.2.6.1	Establish targets and monitor performance for income streams	The Long Term Financial Plan makes a number of future income and expenditure assumptions.
		5.2.6.2	Review the rating structure	The CBP identified this Action to be undertaken in

				2020/21.
		5.2.6.3	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.
		5.2.6.4	Limit entry into services and activities provided by others unless there is adequate compensation or available resources.	Ongoing – no new services contemplated in 2018/19.
		5.2.6.5	Manage debt so annual repayments don't impinge on ability to fund service delivery	The Long Term Financial Plan assesses ratios, including the Debt Servicing Ratio which determines Council's capacity to borrow. Any proposal for a new loan is considered in line with existing repayment plans.
		5.2.6.6	Develop a long term strategy to achieve compliance to financial ratios	A Ratio Improvement Action Plan was endorsed by Council in December 2017 and regularly reporting on compliance with this plan is made to the Audit Committee.
5.2.7	Council's policies and local laws are responsive to community needs	5.2.7.1	Annually review policies	Annual review presented to Council in November 2018.
		5.2.7.2	Periodically review Local Laws to ensure compliance to Local Government Act	During 2018/19 reviews of Council's Cemeteries and Keeping and Welfare of Cats Local Laws were completed. A new Cats Local Law replaced the former Keeping and Welfare of Cats Local Law.
		5.2.7.3	Conduct a local red-tape reduction strategy	The CBP identified this Action to be undertaken in 2019/20.
5.2.8	Ensure all legislative responsibilities and requirements are met	5.2.8.1	Conduct health inspections of food premises, accommodation outlets, etc.	Health inspections are an annual requirement. The Shire's Manager Environmental Health is developing a regulatory process to ensure that all inspections are carried out consistently and within prescribed periods.
		5.2.8.2	Provide effective regulatory services	Reporting on the implementation of this Action can be subjective. The CEO believes that the Shire's regulatory services (i.e. planning, environmental health, building, ranger services, works approvals, legislative compliance, etc. are delivered effectively and impartially.
		5.2.8.3	Implement GRV and UV revaluations	GRV revaluations occur every 4 years with revaluation occurring in 2018/19. UV revaluation are done annually

5.3.1	Implement the Shire's Integrated Planning Review Cycle	5.3.1.1	Annually review the Corporate Business Plan	2019 annual review completed and endorsed by Council in June 2019.
		5.3.1.2	In-house review of Strategic Community Plan once every 4 years	Desktop review carried out in 2018/19 with updated Strategic Community Plan adopted by Council in April 2019.
		5.3.1.3	Facilitated (externally assisted) review of Strategic Community Plan once every 4 years	Next full review scheduled for 2020/21.
		5.3.1.4	Annual review of Long Term Financial Plan	LTFP endorsed by Council in November 2018.
		5.3.1.5	Annual review of capital works plans	Completed May and June 2019 as part of 2019/20 budget process and review of Long Term Financial Plan.
		5.3.1.6	Annual review of Fleet/Plant Replacement Plan	Completed May and June 2019 as part of 2019/20 budget process.
		5.3.1.7	Four Yearly review of Workforce Plan (following full review of SCP)	Council endorsed the review of the Workforce Plan at its February 2019 meeting.
		5.3.1.8	Review Sport and Recreation Strategic Plan	The CBP identified this Action to be undertaken in 2020/21.
		5.3.1.9	Review Youth Community Plan	The CBP identified this Action to be undertaken in 2020/21.
		5.3.1.10	Review Aged Community Plan	The CBP identified this Action to be undertaken in 2021/22.
		5.3.1.11	Review Access and Inclusion Plan	The CBP identified this Action to be undertaken in 2019/20.
		5.3.1.12	Annual review of Leisure Centre Business Plan	2018/19 review adopted by Council in September 2018.
		5.3.1.13	Annually review Asset Management Plans	At its June 2019 meeting Council adopted the Shire of Bridgetown-Greenbushes Consolidated Asset Management Plan 2018-38. The Consolidated Asset Management Plan summarises the following individual asset class asset management plans – <ul style="list-style-type: none"> • 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.

		5.3.1.14	Develop an Information Technology and Communications Strategy	The CBP identified this Action to be undertaken in 2019/20.
		5.3.1.15	Develop a Parkland Assets Replacement Plan	The CBP identified this Action to be undertaken in 2019/20.
		5.3.1.16	Prepare a Works Equipment Replacement Plan	The 10 Year Equipment Replacement Plan was reviewed as part of the 2019/20 budget process.
5.3.2	Apply best practice asset management principles	5.3.2.1	Review and maintain asset management plans for all relevant asset classes	Refer information contained in comments for Action 5.3.1.13
		5.3.2.2	Periodically review the use of Shire buildings to ensure their use is optimised	No reviews were conducted in 2018/19.
		5.3.2.3	Review access to and management of all Shire standpipes	The Shire has five water standpipes located within the Shire for fire fighting use and one commercial water standpipe in Rose Street, Bridgetown for commercial use by businesses and members of the public. In 2018/19 the Water Corporation contacted rural Western Australian Local Government Authorities and advised them that as of 1 July 2019, new water charges will apply to fixed standpipes based on the category of the standpipe and requested that all Local Governments categorise their standpipes. The only significant change to standpipe users in the Shire of Bridgetown-Greenbushes was the cost of taking water from the commercial water standpipe in Rose Street, Bridgetown. The five fire fighting standpipes located elsewhere have for many years been restricted in use for fire fighting purposes only and this restriction is retained under the new classification system set by the Water Corporation. All bush fire brigades have a coded key to unlock the fire fighting standpipes and this arrangement will continue. On a positive note one of the changes made by the Water Corporation is to not charge water rates for the taking of water from the dedicated fire fighting standpipes.
5.3.3	Establish and review service levels	5.3.3.1	Monitor opportunities for outsourcing of selected services	At the June 2019 concept forum discussion confirmed the need to completely revisit the development of service levels for parks and gardens and until this is

				done to the satisfaction of council it is premature to be considering potential outsourcing of selected functions such as mowing or weed spraying. The CEO has been requested to arrange for a council workshop to discuss the development of these service levels and the more senior staff members of the parks and gardens crew should attend with the executive in order to contribute to the considerations. The timing of this workshop will be post budget adoption and after completion of the review of the 10 Year Works Program – November 2019.
		5.3.3.2	Prepare or review service levels of at least one service per annum	A review of Parks and Gardens service levels was progressed in 2017/18. This saw the identification of current service levels and some direction from Council on where further investigations should occur. Further discussion with Council occurred in 2018/19 and it was determined that a full review or recommencement of establishing parks and gardens service levels will occur in 2019/20. Also in 2018/19 some review of service levels for cleaning of public toilets was conducted with more holiday period cleaning to occur.
5.4.1	Monitor opportunities for shared services in co-operation with regional partners	5.4.1.1	Correspond and meet with regional partners to discuss potential shared services	No shared service opportunities arose in 2018/19.
5.4.2	Participate in local government collaborative groups	5.4.2.1	Actively participate in the WALGA South West Zone	6 zone meetings were held in 2018/19. The Shire President and CEO attended most meetings.
		5.4.2.2	Maintain membership of the Warren Blackwood Alliance of Councils	Membership maintained with 6 WBAC meetings held in 2018/19. Towards the end of 2018/19 the Shire of Donnybrook-Balingup accepted an invitation to join the WBAC.
5.4.3	Monitor potential initiatives in local government reform	5.4.3.1	Correspond and meet with regional partners to discuss projects and issues of concern	The Shire is represented on the Warren Blackwood Alliance of Councils and South West WALGA Zone and both forums offer opportunities for information sharing. The CEO also attends Local Government

				Professionals South West Branch meetings wherever possible and the councillors, CEO and other staff attend numerous other ad-hoc meetings during the year where other local government representatives are in attendance.
		5.4.3.2	Council's position is that it is a sustainable local government and can remain an autonomous local government authority however in the event of local government reform Council's 2009 vision for a "Blackwood Valley Shire" is to be promoted	No specific action was taken on reform in this Council in 2018/19 and the issue of regional local government reform wasn't addressed by the State Government. Instead a watching brief is maintained on the issue.
5.5.1	Lobby and advocate to represent the community's needs	5.5.1.1	Implement the findings of the Age Friendly Community Plan, Youth Community Plan, Access and Inclusion Plan and other Shire of Bridgetown-Greenbushes integrated planning strategies	These plans are implemented via the Access and Inclusion Committee, Youth Services Advisory Committee, Trails Development Advisory Committee and Youth Leadership Team and have been reported against a number of other actions listed in this document.