



ANNUAL REPORT

2019/20



GEORGE TOWN COUNCIL

Municipality Snapshot

The Municipal area of George Town Council is located in northern Tasmania, about 50 kilometres north of the Launceston CBD. It is bound by the Bass Strait in the north, the Dorset Council area in the east, the City of Launceston in the south, and the Tamar River in the west.

The George Town Council area includes the localities of Beechford, Bell Bay, Bellingham, George Town, Hillwood, Lefroy, Long Reach, Low Head, Lower Turners Marsh (part), Lulworth, Mount Direction (part), Pipers Brook (part), Pipers River (part), Retreat (part) and Weymouth.



The George Town Council area includes rural and rural-residential areas, with the main township at George Town. Significant industrial areas are located just south of George Town, including the Bell Bay Advanced Manufacturing Zone. Rural land is used largely for agriculture (particularly sheep and cattle grazing) and forestry. Tourism is also an important industry.

The district offers three schools providing early childhood, primary and secondary education and a hospital and medical centre. Recreational infrastructure including sporting clubs, public swimming pool, indoor sporting venues, safe beaches and boat ramps provide an exciting choice of recreational activities.

The George Town Airport is a minor airport serving George Town and the Launceston Airport is approximately 55 minutes drive from George Town. The area is well served by state highway connecting the Tamar Valley, the City of Launceston, north east Tasmania and the rest of the state.

Contents

Council Values and Vision	04	Placemaking Committee Report	48
Welcome	05	Community Safety Group	
Message from the Mayor	06	Committee Reports	50
Message from the General Manager	08	Governance and Finance	51
Elected Members	10	Financial Statements 2019/2020	54
Organisational Structure	13	Comments in relation to the	
Our People	14	Audited Financial Statements	
A Year in Review	16	2019/2020	56
Highlights	20	Independent Auditor's Report	58
Council Hosted Events	29	Annual Plan Review	62
Hosted Events During COVID	32		
Council Sponsored Events	33		
Road, Civil and Capital		Annex A Capital Works Expenditure	
Work Projects 2019/20	35	Annex B Full Financial Report 2019/20	
Advocacy Determinations		Annex C Action Performance and	
and Highlights	39	Timeframe Report	
Development and Environment	42		



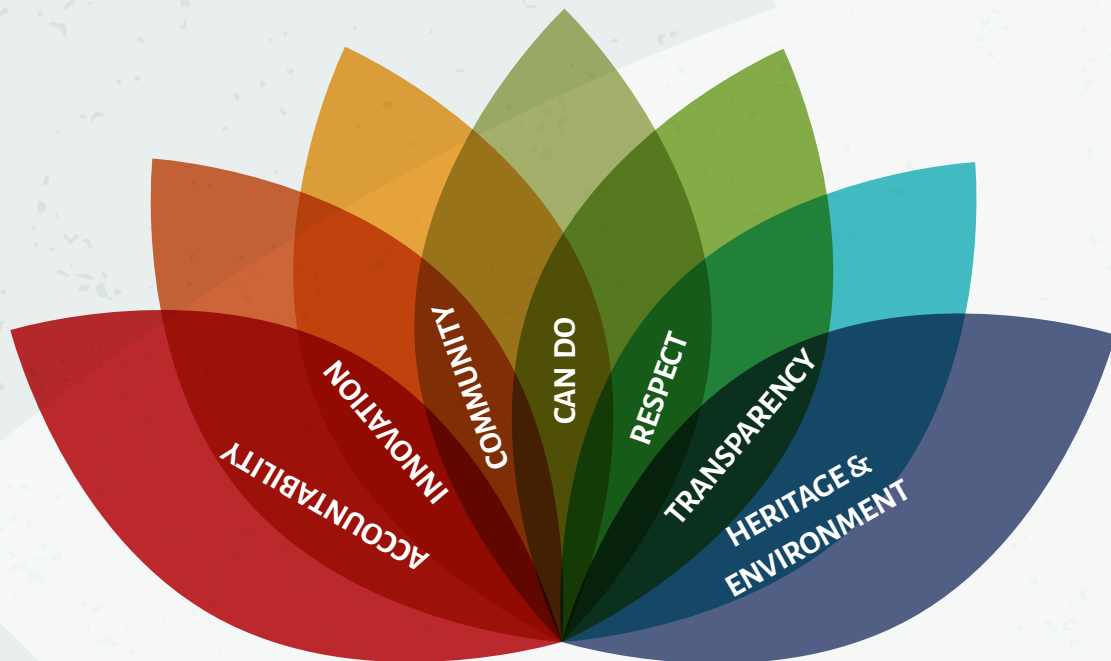
Council Values & Vision

As a community we:

- Are welcoming of a diverse industry & business mix*
- Are an active & vibrant community that enjoys liveable & amenity rich neighbourhoods*
- Are celebrating our natural environment & rich heritage*
- Have vibrant towns with coastal connections & rural lifestyles*
- Have a council responding to our community's needs*

George Town Council Values

The Council's Mission is supported by its commitment to pursue fundamental values. These values drive the way the Council operates and how Council carries out all its activities and services for the benefit of the community.



George Town Council Vision

In 2026, the George Town Council's vision is a municipality that is a proud community where people from all ages participate in our active recreational and community life and where we treasure the immense beauty of our natural environment and rich heritage. We will embrace our industries to drive our prosperity and growth.

Welcome

The 2019/20 Annual Report outlines George Town Council's operations and achievements over the past financial year and the fulfilment of its statutory and strategic requirements.

This report incorporates the results of Council's performance in respect to goals and objectives set in the 2019/20 Annual Plan and details the financial performance. The report provides an insight into our operations and services to our community, and how Council is progressing with developing a positive future for the George Town municipality.

Acknowledgement of Country

The George Town Council pays its respect to the traditional and original owners of the land, their elders past, present and emerging and we pay respect to those that have passed before us and to acknowledge today's Tasmanian Aboriginal people who are the custodians of this land.



Message from the Mayor

While COVID-19 has presented a year of unprecedented challenges the 2019/2020 Annual Report contains much to be celebrated. For the second consecutive year, Council has delivered an operational surplus ensuring the Council's long-term financial position remains strong and sustainable.

Responsible resource management is key to ensuring financial sustainability, and it is on this front that I am pleased that Council has adopted its first Asset Management Framework. The framework comprises a suite of management plans, guided by strategy that is underpinned by best practice policy. This means that Council's capital investments are now more than ever guided by data driven decision making, resulting in money being spent in the right areas at the right time.

Council has made good on its commitment to improve community engagement with the adoption of its first Community Consultation Framework. The community will note a greater presence from elected members and officers at community events and greater participation at meetings of community groups. I have personally taken great pleasure in attending roadshows at our outlying communities as I have in attending events such as the Bushfire Fundraising Morning Tea, Soroptimist International Women's Day Breakfast, Emergency Services Dinner, Birth of the Bab, Volunteers Awards, Business Awards and school presentations among others. The General Manager and I are committed to monthly radio interviews on Tamar FM where listeners are invited to ask questions 'no holds

barred'. I have also met with a great number of residents and businesses over the past year and take this opportunity to thank those who have made the time to discuss matters of importance to them and their community.

Having been directly involved in the TEMCO South 32 round table discussions of all levels of government and various stakeholders, I am delighted that the future of the smelter has been secured through the acquisition by GFG Alliance. This is a great outcome for our community and for Tasmania.

Our industrial precinct continues to receive much interest from various proponents looking to establish new operations. Interest has certainly accelerated following the State Government's Hydrogen Prospectus and Hydrogen Action Plan which is most welcomed, particularly as Bell Bay is named as a preferred hydrogen site.

With new job creation on the horizon, I am pleased to have represented Council and have played a part in securing funding for Northern Workforce Development Officer through the Tasmanian Community Fund. This role will play a key role in ensuring the community of the Tamar Valley will be

appropriately skilled and prepared to fill existing and future employment opportunities.

Our reliance on industry as our main source of economic security however needs consideration. Council is acutely aware of the vulnerabilities manufacturing is exposed to when competing in a global market and is driving economic diversity through various endeavors including tourism. The mountain bike trail network due for commencement in October 2020 is an example of this, and the community can expect to see a range of tourism related initiatives over the coming months and years.

The Council have taken the opportunity to be heavily involved in the reinvigoration of our regional economic body Northern Tasmania Development Corporation. I was directly involved in the recruitment of the new CEO Mark Baker and continue to be an active member of the board to ensure our municipality is well represented.

Council continues to actively advocate on behalf of its community, and I thank state and federal ministers for the continued generosity in their time and interest in our municipality. Over the past twelve months we have had the opportunity to participate in the House of Representatives Select Committee on Regional Australia, have contributed to the review of methodology employed for the distribution of federal funds through the State Grants Commission, and have met with multiple ministers both incumbent and shadow at a state and federal level.

There is a common and resounding theme that permeates our discussions with representatives from all levels of government from both elected representatives and officers alike, from developers, private investors, industry representatives and our own community, the municipality of George Town is being noticed for all of the right reasons. There is an air of optimism and a shared belief in a prosperous future for all members of our community present and future.

In closing, and on behalf of George Town Council, I hope you enjoy some of the highlights presented within the 2019/2020 Annual Report in what has been a challenging yet successful year.



Greg Kieser
Mayor



Message from the General Manager

I am pleased to present Council's 2019/2020 Annual Report in what has been an extraordinarily challenging year for the organisation and the community alike. Nevertheless, the organisation has performed outstandingly with many achievements throughout the year. I am most proud of how the Council, organisation and community responded to the COVID-19 crisis.

Elected members and officers demonstrated great leadership in responding rapidly in a multitude of ways including the introduction of a COVID-19 specific Rates Financial Hardship Policy, issuing of take away permits for food premises, introduction of hygiene, distancing and public safety measures. While many businesses were forced to scale down operations Council increased its operations and placed a number of workers that had lost employment from the hospitality and childcare industry on short term engagements. I am pleased to say that some of these workers have stayed on with Council and continue to make valuable contributions to our community.

It's often in times of crisis that the fabric of community is tested and proven and the partnerships across service providers, industry, government and other entities are strengthened for the betterment of communities. Through partnerships with each of the schools, TEMCO South 32, Bell Bay Aluminium, Department of Education, KEEN Partners, Walker Designs, George Town Chamber of Commerce, the Community Hub, Libraries Tas, the Future Impact Group amongst others, were able to accommodate over 130 disadvantaged families with board

games, educational materials including laptops and internet connections. Educational resource packs for early years children were developed and distributed by the George Town Community Hub (see page 18) and a ten-week online Family Friendly Food class program was developed. The Hub also procured and administered E-Readers, making them readily available to our elderly citizens to assist them in maintaining social connections and providing entertainment.

Also through adversity we witness innovation and I'm proud to say that our team of staff were exemplary in this regard. Council's Liveable and Connected Communities team developed an online Kids Activity Portal comprising a range of educational resources, games, virtual tours and activities. The portal was designed to assist in keeping children entertained and educated during isolation. The portal was a great success with many competitions having been held and prizes distributed to many deserving winners. The portal continues to be used throughout the school holiday periods with more prizes on offer including family passes to the Low Head Penguins. Healthy George Town transitioned their program to live streaming with huge success not only locally but across Tasmania.

“

I am confident we will reflect with pride on the resilience demonstrated collectively through community, industry and government partnerships

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Healthy Speak podcasts were developed to assist the community in managing life through isolation and maintaining good mental health. These are only some of the initiatives Council has developed and there is still much to do now that we are in the recovery phase.

On the financial performance front, it brings me great pleasure in being able to deliver another strong surplus of \$461,000. Coupled with significant savings across the capital works program has resulted in approximately \$770,000 of additional cash reserves above budgeted forecast. These results further strengthen Council's financial position and thus long-term sustainability.

Like most Councils throughout Australia we are dependent on the ongoing financial assistance provided by the Federal Government through its Financial Assistance Grants Scheme, Roads to Recovery, Country Roads and Bridges and Black Spot funding programs among others. Likewise, we are very appreciative of the financial support provided by the State Government through various grant programs.

While financial achievements were commendable, it did not come at the expense of organisational performance. The organisation still delivered 90% of its capital works program and completed 90% of service requests within prescribed timeframes.

2019/2020 will be a year remembered for testing the resolve of us all and I am confident we will reflect with pride on the resilience demonstrated collectively through community, industry and government partnerships. Overall the year has been another successful year for Council and community, and I hope you enjoy just some of the highlights of the year as presented in this Annual Report.

Shane Power
General Manager

Elected Members

Councillors Service and Expenses

In accordance with the Local Government Act 1993, Part 7, Division 2, Para. 72 Sub-para 1 (da), the following statement of Mayoral, Deputy Mayoral and councillor expenses is provided.

The Mayor and 8 Councillors are elected for a four-year term in an 'all-in-all' election which means the elected representatives have a four-year term including the positions of

Mayor and Deputy Mayor. Local government elections were last held in October 2018.

Following the resignation of the Mayor Bridget Archer on the 4th June 2019 a by-election was held with the results of a new Mayor Greg Kieser and Councillor Peter Parkes were appointed in July 2019.

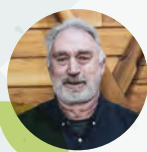


Cr Greg Kieser
(Mayor, Elected 2018)

Appointments to internal/ external committees & groups:

Chair – George Town Municipal Emergency Management Committee; TasWater Board – Owners Representative; Member – Local Government Association of Tasmania; Member – Northern Tasmania Development Corporation; Member – Mountain Bike Reference Group; Member – Tamar Estuary Management Taskforce

No. meetings attended	Ordinary meetings attended: 12	AGM Attended: 1 Committee Meetings Attended: 4	Special meetings attended: N/A	Total meetings attended: 17
Allowances & payments	Statutory allowance: \$42,442	Kilometres: 3,285 Reimbursement: \$2,234	Expenses: \$4,912	Total: \$49,588



Cr Tim Harris
Deputy Mayor, (Elected October 2014)

Appointments to internal/ external committees & groups:

Member – George Town Municipal Emergency Management Committee (Nov 2018); Member – Tamar NRM Management Committee; Member – NRM North Group A; Acting Mayor Rep on LGAT; Acting Chair Ordinary Council meeting

No. meetings attended	Ordinary meetings attended: 12	AGM Attended: 0 Committee Meetings Attended: 1	Special meetings attended: N/A	Total meetings attended: 13
Allowances & payments	Statutory allowance: \$26,731	Kilometres: 1,876 Reimbursement: \$1,276	Expenses: \$5,153	Total: \$33,160



Cr Heather Barwick JP

(Elected 1989)

Appointments to internal/ external committees & groups:		Member – George Town Audit Panel; Chair – George Town Community Safety Group Committee		
No. meetings attended	Ordinary meetings attended: 12	AGM Attended: 0 Committee Meetings Attended: 12	Special meetings attended: N/A	Total meetings attended: 24
Allowances & payments	Statutory allowance: \$12,856	Kilometres: 3,619 Reimbursement: \$2,461	Expenses: \$2,326	Total: \$17,643



Cr Greg Dawson

(Elected 2014)

Appointments to internal/ external committees & groups:		Nil		
No. meetings attended	Ordinary meetings attended: 12	AGM Attended: 1 Committee Meetings Attended: 0	Special meetings attended: N/A	Total meetings attended: 13
Allowances & payments	Statutory allowance: \$12,856	Kilometres: 508 Reimbursement: \$345	Expenses: \$2,438	Total: \$15,639



Cr Chris Barraclough

(Elected 2018)

Appointments to internal/ external committees & groups:		Deputy Chair – George Town Community Safety Group Committee; Member – George Town Municipal; Emergency Management Committee		
No. meetings attended	Ordinary meetings attended: 12	AGM Attended: 1 Committee Meetings Attended: 3	Special meetings attended: N/A	Total meetings attended: 16
Allowances & payments	Statutory allowance: \$12,856	Kilometres: 635 Reimbursement: \$432	Expenses: \$1,838	Total: \$15,126



Cr Justine Brooks

(Elected 2018)

Appointments to internal/ external committees & groups:		Member – Management Committee Tamar NRM; Chair – Placemaking Committee; Management Committee – Communities for Children		
No. meetings attended	Ordinary meetings attended: 11	AGM Attended: 1 Committee Meetings Attended: 5	Special meetings attended: N/A	Total meetings attended: 17
Allowances & payments	Statutory allowance: \$12,856	Kilometres: 2,044 Reimbursement: \$1,389	Expenses: \$1,933	Total: \$16,178



Cr Winston Mason

(Elected 2018)

Appointments to internal/ external committees & groups:		Member – George Town Audit Panel		
No. meetings attended	Ordinary meetings attended: 10	AGM Attended: 1 Committee Meetings Attended: 4	Special meetings attended: N/A	Total meetings attended: 15
Allowances & payments	Statutory allowance: \$12,856	Kilometre: 0 Reimbursement: -	Expenses: \$2,890	Total: \$15,746



Cr Andrew Michieletto

(Elected 2018)

Appointments to internal/ external committees & groups:		Nil		
No. meetings attended	Ordinary meetings attended: 11	AGM Attended: 1 Committee Meetings Attended: 0	Special meetings attended: N/A	Total meetings attended: 12
Allowances & payments	Statutory allowance: \$12,856	Kilometre: 0 Reimbursement: -	Expenses: \$1,404	Total: \$14,260



Cr Peter Parkes

(Elected 2014)

Appointments to internal/ external committees & groups:		Nil		
No. meetings attended	Ordinary meetings attended: 11	AGM Attended: 1 Committee Meetings Attended: 1	Special meetings attended: N/A	Total meetings attended: 13
Allowances & payments	Statutory allowance: \$11,836	Kilometres: 0 Reimbursement: -	Expenses: \$1,515	Total: \$13,351

Organisational Structure

George Town Council’s organisational structure consists of four departments’, Corporate & Finance, Community & Development Services, Works & Infrastructure & Office of the General Manager.



Our People

Council staff come from a range of backgrounds and locations, with 60% of staff residing within the Municipality, helping our people remain connected with the community they serve. Council also recognises its obligation to help support our next generation by participating in local internship and traineeship programs with community partners to help grow our youth, ensuring they have bright employment prospects and the municipality has the skilled people it needs going into the future.

In order to better position ourselves, Council underwent a major internal restructure during the reporting period. This included dividing the Development department into the new 'Development and Environment' and 'Liveable and Connected Communities' divisions. This was achieved with no net increase in our Full Time Equivalent staff, allowed us to bring greater focus to improving the liveability of our municipality and positioned us well to continue to thrive and deliver services during the COVID-19 pandemic. Many of the achievements of these new departments are listed in the highlights of this report.

George Town Council and its team also successfully concluded a new Enterprise Bargaining Agreement in the reporting period, improving conditions for staff and the financial sustainability of the Council.

The following workforce data is provided for the 2019-2020 financial year in demonstrating our transparency to the community we serve and is not required by legislation.

Establishment and Turnover

There were 44 employees of George Town Council at the close of the Financial Year.

The workforce establishment of George Town Council during the reporting period is approximately 38.5 Full Time Equivalent (FTE) Positions, of which approximately 34 were filled at the end of the Financial Year. Recruitment was significantly impacted and placed on hold during the reporting period due to the COVID-19 Pandemic. However council placed a number of short-term appointments at local people whose employment had been displaced by COVID-19.

Staff turnover rate for the financial year is approximately 12%, against a national average of 18%. There were no involuntary terminations, with turnover including retirement and other considerations.





The Distribution of the workforce is as follows:

Work Health and Safety

2019-2020 also marked major changes in the Work Health and Safety space. Council completed its Bi-annual Work Health and Safety Audit, with all identified issues actioned. A new Terms of Reference has been adopted for the Work Health and Safety Committee, as well as improving our reporting and investigation systems. We take pride in having no major or statutory reportable incidents, with all incidents being relatively minor. The total number of incidents and actions required is as follows:

Financial year 2019-2020

Incidents Reported	22
Investigations Required	8
Investigations Completed	8
Corrective Actions Required	10
Corrective Actions Completed	10
Incidents resulting in a workers compensation claim	3
Statutory Reportable Incidents	0

Performance Review Compliance

The following table lists the Performance Review compliance by department for the financial year. This represents the percentage of staff who have undertaken a Performance Appraisal and Reporting process with their management.

Performance Appraisal Status	Percent Complete
Office of the General Manager	100%
Corporate and Finance	100%
Development and Community	100%
Works and Infrastructure	100%

*As noted, the Development and Community department has since divided to create 'Liveable and Connected Communities' and 'Development and Environment'.





THE WORLDWIDE PANDEMIC (COVID-19)

2020 has proven to be a challenging year for everyone, no one could have ever predicted that a worldwide pandemic would be thrust upon us all. These have been very unfamiliar times as we all continue to cope with closed borders, travel restrictions, social distancing and isolation. Council commends the whole community for adhering to the 'Stay Home & Stay Safe' lock down in March and April the State and Federal Governments imposed on all Australians to slow the spread of this virus.

From the outset, the George Town Council was proactive, and implemented some targeted initiatives as the crisis unveiled itself quickly around the world.

1. Financial Hardship Policy. This policy provides ratepayers who experienced financial hardship due to COVID-19, an avenue to request rate relief.
2. Communications, education & resources relating to COVID-19 (including advice on appropriate hygiene, social distancing, access to information), through print, signage, electronic boards, local radio, social media channels and Council's website. Many of these communications were place-based across the municipality in businesses, parks and public facilities.
3. Healthy Speak a five-piece podcast program that was purposely designed to assist the community in maintaining good mental health, identifying adverse behaviours including family violence and coping techniques for our community during social isolation.
4. Online streaming of the Healthy George Town programs to assist in maintaining physical and mental health of community members during social isolation.
5. Kids Digital Activity Portal In partnership with TEMCO South 32 (including financial contribution) Walker Designs and KEEN Partners, Council developed a portal on Council's website comprising a range of activities designed to engage, entertain and educate children of all ages.
6. Council employed a small number of displaced workers on a temporary basis who became unemployed due to COVID-19, this program was in collaboration with KEEN Partners.
7. Procurement and distribution of family board games to disadvantaged families, was made possible with the support of industry partner Temco South 32 (financial contribution) and local schools.



8. Council adopted and implemented numerous safety measures to ensure the safety of the community, elected members, staff and volunteers including closure of public spaces (beaches and parks), playgrounds and facilities, Visitor Information Centre and Watch House and introduced social distancing practices including relocation of the Visitors Centre to Council Administration Centre, sanitiser dispenser installations, video conferencing and alternate staff rostering.
9. Creation of an internal COVID-19 Crisis Committee was established when the Government declared a state of emergency, it met daily to assess required responses to a rapidly changing environment.
10. Published and recorded a series of Mayoral responses and updates online and in a municipal mail out.

Council in partnership with TEMCO South 32, the George Town Community Hub and local schools implemented a number of digital access initiatives to keep our vulnerable communities connected. The recipients received the following:

Port Dalrymple School

Provided laptops and internet access to disadvantaged students (a total of 150 students were recipients of this program which represented 66% of the total student cohort) who were working from home as restrictions and lock downs continued as part of the Tasmanian Government and community effort to restrict the spread of COVID-19.

The laptops were distributed on a loan basis and were returned to the school when the restrictions were lifted, as the students returned to the classroom. This is a legacy investment by both TEMCO South32 and George Town Council at a total community investment of \$135,600.

South George Town Primary School

Provided support to students to retain access and connection to their school and learning outcomes, included access to hard copy decodable texts, access to decodable text apps and STEM resources, a total community investment of \$5,800.



Star of the Sea School

Provided support for temporary internet connections and materials kits to identified disadvantaged students, a total community Investment of \$400.

George Town Community Hub

The Hub operates as an integrated service centre, where the complementary State Government services of Libraries Tasmania, Child & Family Centre and Service Tasmania, work in collaboration to deliver a range of services to the George Town community. The Hub supports vulnerable families and older community members through three initiatives developed by the Hub at a total community investment of \$24,000, they included:

Family Friendly Food

Developed and administered through the George Town Child and Family Centre for 10 weeks, including the production of videos of easy to make at home recipes, ingredient

packs for families, preparation of meals for those families who did not have the capacity to cook at home. The program provided a regular supply of staples such as bread, fresh vegetables, toothpaste and soap.

Education Resource Packs

These resources were compiled for separate age groups, focusing on 2 to 5-year-old children. Resource packs have been provided through the Child and Family Centre, with demand far greater than originally estimated and outweighing the means to delivery. The George Town Community Hub met the costs for the resource packs for children from birth – 1 year of age.

E-Readers/WIFI access

Purchased and supplied E-readers to community members who visit the library and were in the vulnerable senior age group and were likely to become more isolated. The E-readers continue be loaned out to the more vulnerable (medically and socially) library borrowers. Basic how to use sessions were delivered to the recipients by Literacy Coordinators via phone, email or other means. The E-readers have been returned to the George Town Community Hub library as the restrictions were lifted providing an ongoing legacy investment by TEMCO South 32 and George Town Council.

It is a testament to Council's commitment to the health and wellbeing of its community, that it has been able to action and implement some wonderful projects that support our community through these unprecedented times.



Community Care and Recovery Package

Council continued its proactive response to the pandemic at the Ordinary Council meeting held online on Tuesday, 29th April 2020, where Councillors announced their unanimous decision to adopt the Community Care and Recovery Package. The package was Council's response to the significant economic impacts the pandemic was or will have on residents, businesses and the community in the municipal area.

The package was developed to assist and stimulate economic growth and offer community assistance enabling the municipality to return to normal as soon as possible and budgeted in the 2020-21 financial year, it accompanied some immediate response initiatives that were not budgeted and were implemented as part of the Council's duty of care in response to the pandemic crisis, at an estimated cost of \$55,000.

The key areas that were identified that would assist and underpin the municipality's recovery were:

- I. Zero increase to general rates for the 2020-21 financial year. At an estimated cost of \$195,000
- II. Zero increase to fees and charges for the 2020-21 financial year. This includes non-statutory property development, health fees, animal licenses, cemetery fees, tip fees, recreation grounds and buildings. At an estimated cost of \$14,500
- III. Food license fee relief for business, community groups and sporting clubs that operate food businesses. Applies to the 2020-21 financial year at an estimated cost of \$9,000
- IV. Fee waiver to community users of Council facilities - this will be available to community members and user groups for a period of 6 months to 31 December 2020, at an estimated cost of \$6,000
- V. 50% reduction of development fees and charges for 2020/21 financial year (this excludes building surveying charges and state government charges, such as the training and building levies) at an estimated cost of \$70,000
- VI. Additional Grant Programs
 - Event Recovery – Funding allocation \$26,000
 - Lifestyle Recovery – Funding allocation \$20,000
 - Small Business — Funding allocation \$50,000 + Bell Bay Aluminium contribution \$50,000 Total of \$100,000
- VII. Re-direction of funds from existing services to deliver a range of community assistance initiatives, to support the more vulnerable members of our community
- VIII. Implementation of the ASPIRE digital trading platform for recovery of materials associated with construction and demolition industries. Partnership with Northern Councils on Circular Economy Initiatives Grants Program at a total estimated cost of in excess of \$300,000
- IX. Rates Financial Hardship Policy was been designed to assist those rate payers who are experiencing significant hardship, by deferring rates and charges or the suspension of interest and penalties.

Highlights

A NEW MAYOR AND COUNCILLOR FOR GEORGE TOWN COUNCIL

Cr Greg Kieser was the successful candidate at the George Town Council Mayor by-election. Peter Parkes was also successful in replacing the vacant Councillor position that was created when incumbent Cr Bridget Archer resigned to take up office as Federal Member for Bass.

Cr Greg Kieser was sworn in as George Town Council's 8th Mayor on July 30th 2019. On the day, Mayor Kieser expressed he is very keen to progress the tourism opportunities for the municipality stating that "moving forward we need to build a diversified economy, and be opportunistic by leveraging off a growing Tasmanian tourism market to generate economic growth and employment, that will provide a bright future for our community, and the next generation".



HILLWOOD FOOTBALL CLUB NTFA PREMIERS 2019

The Hillwood Football Club commonly known as the Sharks, won the 2019 (Northern Tasmanian Football Association) NTFA Premiership against rivals Bridgenorth Football Club the Parrots!

Final Scores:

Hillwood 11.17 - 83

Bridgenorth 8.12 - 60

GEORGE TOWN COUNCIL HOSTS 'WORLD CAFÉ' TO FACILITATE COMMUNITY CONSULTATION

"Where questions were asked and voices were heard, over fresh coffee and biscuits".

Council conducted community consultation sessions using the World Café model, engaging expert consultants to host and discuss key strategic topics, mediating and gathering community opinions.

Council welcomed everyone to register and participate in our World Cafe. The Master Of Ceremonies was Kim Millar (Southern Cross, Channel 7 News Reader), at the Memorial Hall on the 11th December 2019.



We were able to collect community ideas, opinions and values on the following topics:

- Community pride
- Strategic Direction - (George Town Council 10 year Strategic Plan)
- Shaping Our future
- Activating public spaces
- Community events
- Rating policy
- Sports & recreation

The World Café engaged a good mix of participants including residents, business, industry, not for profit, youth and community services representatives from across the entire municipality. Those people who were unable to attend a session were encouraged to pop in to the foyer, view the topics on displays and make their contributions, many had a chat to staff and these ideas and opinions were recorded and included into the data collection of voices.

Council appreciated all those who participated in George Town's inaugural World Café and trust all had an engaging, informative and fun time sharing their thoughts and opinions. The facilitators had a magnificent day collecting the voices, opinions and ideas from the participants, they used various different and interactive ways of facilitating the conversations, and collecting the information.

The information has now been used to form and support strategic recommendation across a broad range of Council strategies and planning, including but not limited to; 10 Year Strategic Plan, Sport and Recreation Strategy, Interpretation Strategy, Future Impact Group Community Pride Initiative, Rating Strategy and Placemaking Committee.

We appreciate the time individuals generously gave to participate and allowing us the opportunity to collaborate. A very special thank you to the staff and students of Port Dalrymple School and Star of the Sea Catholic College for attending a special youth session that was held at 11am that morning. We would also like to thank the George Town Lions Club for the exceptional hot food and our barista 'Roamer Bear' for the cafe magic they delivered to our patrons.

We have had requests to conduct these styles of consultation again from our participants, and they also will be encouraging others in the community to participate.



The dogz tailz- MACCA provides advice

Hey, MACCA here.
I hear we have some fun happening on NEW YEARS EVE in George Town - A party and FIREWORKS!!!!
When I heard this, I thought WOW -FUN FUN FUN!!
Then I realised DAH! Fireworks make a lot of noise, so NOT GOOD for DOGS.
Please protect my mates (and other dogs), by locking us up, taking us inside, or finding another way of protecting us (big earmuffs?).
Council staff will be available on Thursday 2nd for enquiries. Please look out for one another.



COUNCIL LAUNCHES A NEW CANINE MASCOT - "MACCA"

We introduced our new canine mascot Macca in December; he has been used as an educational and promotional tool for Council raising awareness around animal management and welfare in our municipality. There have been a number of stories developed around multiple of topics that relate to the responsibilities of owning a dog delivering simple and engaging messages with a touch of humour.



COUNCIL DEVELOPS A KIDS ACTIVITY PORTAL TO SUPPORT FAMILIES

It has been Council intent from the outset to assist in the challenge of keeping both kids and adults entertained and active during the COVID-19 pandemic lock down and restrictions with the creation of the 'Kids' Activity Portal', live streamed HGT classes, Health Speak podcasts and other resources.

A Council initiative, the Kids Activity Portal was supported by TEMCO South 32, KEEN Partners and Walker Designs, providing educational resources and activities as well as health and wellbeing activities for those who were house bound. And it was not just for kids! The web portal uses a multitude of website platforms across a broad range of topics and aims to educate, amuse, and challenge both kids and adults alike.

Mayor Kieser said "Council is very aware that entertaining and educating the kids at home will be challenging, as will home schooling and for those working from home. Apart from exploring the backyard, finding and creating your own fun Council hopes that our Kids Activities Portal will give the community another tool to support them in these unfamiliar times".



In a sanguine twist, the portal required a new position to be created in order to develop the fun and educational content. Fortunately, the role was filled by a young lady who had been displaced from the childcare industry by the impacts of COVID-19. With support and training from both within Council and Walker Designs she was able to successfully complete the project.

The Kids Activity Portal has offered activities and competitions during the lockdown and school holidays including colouring competitions, cooking (including recipes), with a selection of magnificent prizes.

As we transition out of the COVID-19 pandemic, Council will continue to update the portal content with both mental and physical activities, coordinate competitions through school holidays and will also promote the site to tourists for children and families to utilize on rainy days when staying in the municipality. All families, including those beyond the boundaries of the municipality can discover the Kids Activity Portal on Council's website: <https://georgetown.tas.gov.au/kids-activity-portal/>

HEALTHY GEORGE TOWN GETS RESULTS

Healthy George Town (HGT) is an evidence-based, community-wide, holistic, collaborative, and sustainable health and wellbeing project that is creating a safe, connected, vibrant, healthy, resilient and positive community.

In partnership with community organisations, local providers, and health professionals, HGT is facilitating the delivery of a broad suite of activities and sessions, and in doing so, is mobilising the community to improve their wellbeing by; filling gaps in provision, creating pathways, reducing barriers, and targeting those with the highest need.

George Town Council have taken an active lead in increasing the engagement of local businesses and improving the health and wellbeing of residents through the development of HGT. On 3rd October 2019, Healthy George Town was launched by George Town Council. The schedule consisted of an 8 week block of programs followed by a summer/autumn program in 2020.



Our programs:

Healthy Parks • Healthy Armchairs • Health Dance • Healthy Yoga • Healthy Boxing

Healthy Heads • Healthy Bikes • Healthy Tai Chi • Healthy Paddle • Healthy Nippers

Healthy Seniors












Healthy George Town engaged 11 service providers to work in the community and deliver health, fitness and wellbeing classes.

- Sherriff's Health and Fitness
- Bee Bop Dance Studio
- Bass Coastal Physiotherapy
- Cornerstone Youth Services
- Yoga for You
- Mindfulness Australasia
- Iron Lotus Tai Chi
- Launceston Cycling Club
- Tasmanian Surf Life Saving
- Healthy Tasmania Pty Ltd
- Northern Suburbs Boxing



As the global pandemic COVID-19 reached Australian shores in March, and social distancing requirements were imposed Healthy George Town proactively ceased to deliver face to face sessions and took all remaining sessions online. Our service providers got on board were trained and confidently used various social media platforms to continue to engage with our community in the program. Council was delighted with the response to the online sessions and believe that we reached a whole new cohort of our community who had not attended the face to face sessions.

APRIL 6TH - MAY 6TH		
 2864	 764	 30
Number of listens one month after distribution of the first episode.	Hours spent listening to Season Two (average)	Highest ranking on the Australian podcast charts Category: Nutrition
BONUS		
 Key partnerships formed with local health and community organisations during production	 Podcast to be included in UTAS curriculum for students studying an Associate Degree in Applied Health and Community Support	 All 5 episodes syndicated to 400 community radio stations including indigenous stations, & 10 Tasmanian stations
INSIGHTS		
 Episode one was the most listened to episode: Finding confidence to help victims of family violence	 On average, people listened to 75% of each episode (or 16 minutes)	 Just 6 unique posts via Health Speak profile achieved Facebook reach: 6780 Facebook engagement: 545 Instagram reach: 470 Instagram engagement: 81



To further connect with the broader community during COVID-19 isolation and the fears around mental health, Healthy George Town contacted an external service provider (Penny Terry from Health Speak) to create a series of five special episodes especially for Healthy George Town.

The podcasts focused on how the community could help each other during COVID-19:

- Finding confidence to safely help victims of family violence
- Helping people who are unwell just got hard with social distancing and isolation
- Why less people are accessing professional support for addictions
- Helping each other deal with our new lives, from our homes
- The big and little things we can all do to help people with an intellectual disability

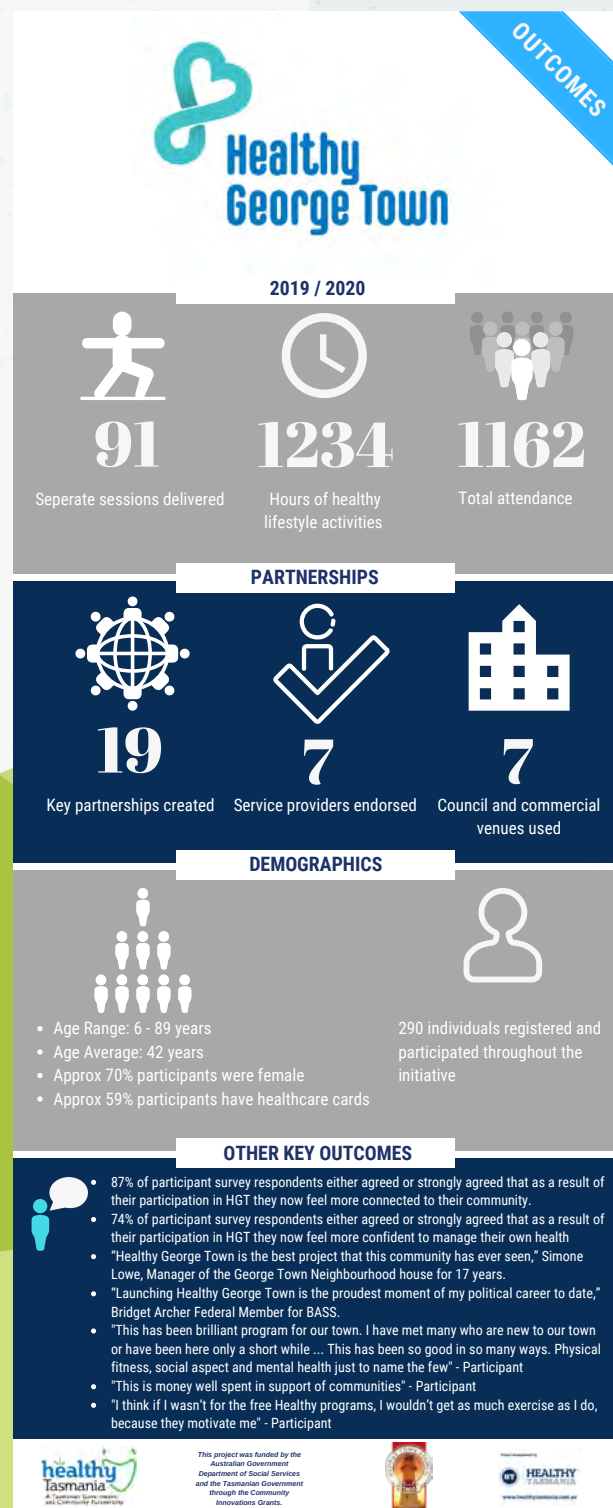
Healthy George Town supported the following endorsed partners

Red Cross, YMCA, Realink, COTA, Neighbourhood House, Sherriff's Health and Fitness, Bee Bop Dance Studio, George Town Community Hub

What is an Endorsed Partner? Endorsed Partners offers organisations the opportunity to use to the 'Healthy George Town' branding in the promotion of their event or program. The branding recognises the event or program as being involved in a broader health and wellness network that is contributing to the achievements of Healthy George Town.

And the results were AMAZING:

After the first year of the Healthy George Town Program Council is pleased to report the following results.





GEORGE TOWN MOUNTAIN BIKE (MTB) TRAIL

George Town Council went to tender for the design and construction of the Mt George and Tippogoree Hills trail networks in February 2020. Council awarded the tender to internationally renowned trail builders 'World Trail'. Glen Jacobs, Director of World Trail said, "We are extremely honoured to be given the task of helping deliver such an amazing project. The drive and vision for this project by George Town Council has been very refreshing and professional to say the least. The north east of Tasmania is fast becoming the epicentre for mountain biking."

"With the addition of another high quality MTB trail in a premium destination, George Town will have the ability not only to sit up there with the other two world class venues, at Derby and St Helens, but embrace and support the strong and proud local ride culture in Launceston and surrounding regions" said Mr Jacobs.

Initially it was the George Town Chamber of Commerce who recognized the impact mountain biking destinations were having on boosting local visitor economies. George Town Council contracted Dirt Art to conduct a feasibility study and prepared a draft design to support a bid for funding the project. \$4.4 million was secured in 2019, from the Australian Government as part of their Community Development Grants Programme, designed to support needed

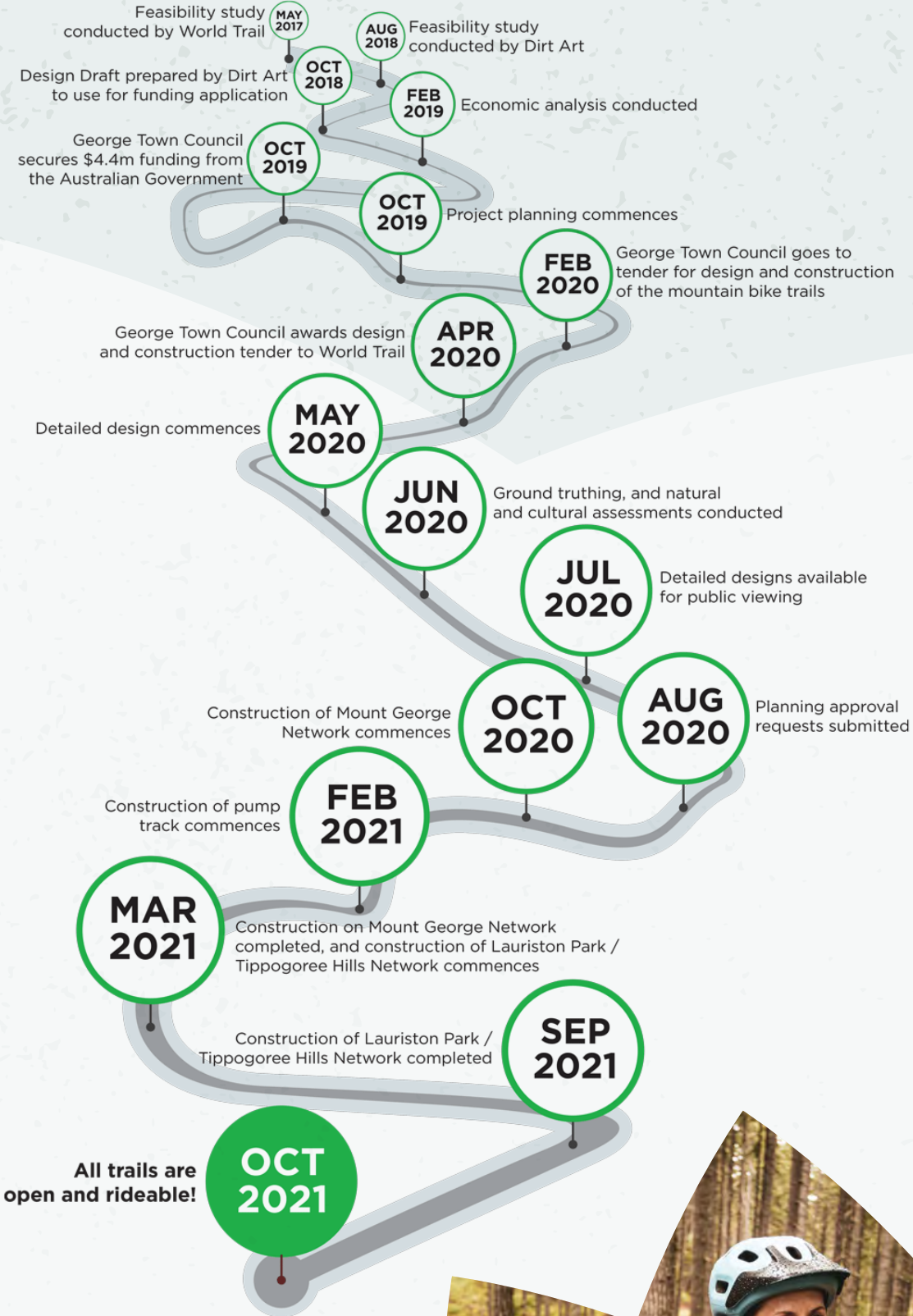
infrastructure and promote stable, secure and viable local and regional economies.

"The funding has created an incredibly exciting opportunity for George Town to create a world-class mountain bike trail, which will not only result in more jobs for the area but also will strengthen the local economy, particularly in the local tourism and hospitality sector," Mrs Bridget Archer MP said.

"When COVID-19 restrictions ease and we can begin welcoming back tourists to northern Tasmania the trail, once complete, will undoubtedly be high on the list for MTB enthusiasts."

The new design proposal showcases 80km of purpose built mountain bike trails over two separate networks, one on the flanks of Mount George near the town centre and the second in the Tippogoree Hills, five-kilometres south of the township. The design philosophy is to create heavily featured trails that cater to a diverse range of skill levels and skills progression and most of all FUN. Council is looking at making both networks shuttle friendly so you can focus on the fun stuff with minimal effort.

Mayor Greg Kieser, said, "As a keen mountain bike enthusiast, I am very excited about what impact a world class mountain bike trail development will have on our visitor economy, particularly from interstate and overseas. Council will be working with our local business community to ensure the whole community will be trail ready for the launch in October 2021. It's extremely important to have the whole community on board as the development progresses as we believe our community will be our biggest advocates!"





“I am expecting we’ll see a lot of local traffic from Launceston and surrounding areas. I believe Launceston has a high number of MTB’ers and our trail networks will be close enough to come for a ride after work, or for a half or full-day with the family on the weekends” he added.

Long-standing manufacturer and local employer Bell Bay Aluminium, Rio Tinto, have been a key driver of the development since the conception. The smelter has been incredibly supportive of the project with a significant portion of the trail network to be developed on their land.

Shona Markham, Bell Bay Aluminium’s General Manager is excited about the development and what it can do for the region. “With the growth in mountain biking participation in Northern Tasmania, along with the obvious natural attractions of the Tamar Valley region, we are eager to partner with the Council, community and region to explore the huge potential of the mountain bike tourism. This is a great example of where an industry like ours and tourism can work hand in hand.”

The project is working to a two-year timeline, with project completion in October 2021.

Council Hosted Event

Looking back at the year that was, we filled the events calendar between July 2019 and March 2020.

TIMELINE

Date	Event
July 21	Movie Night 50th Anniversary Apollo 11
Aug 31	Regent Square Playground Launch
Oct 17	Seniors Concert
Oct 27th	George Town Triathlon
Nov 11	George Town RSL Remembrance Day Commemoration & Centenary of Armistice
Nov 21-23	2019 Christmas Fun Fair
Nov 24	George Town Triathlon
Dec 11	Inaugural World Cafe
Dec 13	Annual Christmas Carols
Dec 13	Annual Christmas Parade
Dec 15	George Town Triathlon
Dec 31	Neighbourhood House New Year's Eve Fireworks Display
Jan 17, 18 & 19	Tamar Valley Folk Festival
Jan 26	Australia Day Civic Reception & Breakfast
Jan 26	Australia Day Family Day at the Swimming Pool
Jan 28	Fishcare Tasmania Family Fishing Day
Feb 7	Bushfire Fundraiser Morning Tea
Feb 8	Dog'Z Day Out
Feb 8	Skate Park League Skate Competition
Feb 14 & 15	Outdoor Movie Nights- The Lion King Love Actually
Feb 23	Rotary Club of George Town Wings & Things
Mar 22	George Town Triathlon



OFFICIAL OPENING REGENT SQUARE PLAYGROUND - STAGE ONE

Saturday 31st August 2019

Stage one of the Regent Square Playground Redevelopment was officially opened on the 31st August 2019. Former Mayor, now Federal Member for Bass, Bridget Archer MP did the honours and officially opened the playground.

It was wonderful to see many families and children come to the opening and stay for all the activities and the free BBQ and ice creams. The YMCA Stake Park Leagues event was also very popular again, whilst the other activities facilitated by YMCA Launceston had kids engaged for hours. Our local food and beverage vans supported the event and did an outstanding job feeding and watering the hungry hoards.

CHRISTMAS PARADE AND CAROLS

Friday 13th December 2019

The 2019 Annual Christmas Parade and Christmas Carols received 28 entries from local schools, community organisations, individuals, local businesses, emergency services and sporting groups. Many colourful and creative floats made their way down Macquarie Street as the community celebrated and embraced the festive season.

Once again, the Christmas Carols were a great success and very well supported, held in the Graham Fairless Centre, attracting a marvellous crowd of over 400 community members.

Our local artists who performed were:

- MC's – Dan & Marie
- Star of Sea College Students
- Santa's Tin Soldiers
- Peter Parkes & Graeme Bradbury
- West Tamar Choir, accompanied by West Tamar Brass Band
- Bee Bop Dance Students
- Port Dalrymple Students – Charlotte & Gacoda
- Ella Leonard
- Lee Brient
- Dan Taylor
- West Tamar Choir



AUSTRALIA DAY

26th January 2020

George Town Council celebrated Australia Day 2020 with our Awards Ceremony which saw a highly regarded citizen, a local community organisation, and a community radio station all receive Australia Day Awards. Congratulations were extended to recipients Soroptimist International for Event of the Year for their International Women's Day Breakfast, TamarFM Radio for their support of the local community, and Jason Orr, Citizen of the Year. In addition, we welcomed our Australia Day Ambassador John Xintavelonis (aka John X), and had the enormous pleasure of welcoming eight new Australian Citizens.





Following the Civic Celebration, an Australia Day pool party was held at the George Town Swimming Pool. This event was very well attended, with families enjoying the music provided live by local band “The Riverleads”, the many pool games, free barbecue, and importantly the opportunity to celebrate our great country with families and friends.



DOG'Z DAY OUT

Saturday 8th February



This year's Dog'z Day out saw Council George Town Council and Friends of Low Head Penguins Group put together an event which showcased our community penguins and dogs in Regent Square.

Held on a beautiful summer's day, over 500 people took the opportunity to enjoy the sunshine, visit the information booths and learn about the Low Head Little Penguins and their environment, responsible dog management, have a chat with Wildlife Discovery Officer, and meet the event's ambassadors Macca and Penny!

There was discount microchipping, Dog Exhibitions and Competitions, Children's Activities, YMCA Launceston activities, and food and refreshments ensured that the event had something for everyone.



Hosted Events During COVID-19

HEALTHY GEORGE TOWN STREET SHUFFLE

George Town was up and dancing on their doorsteps on the 22nd May as the Healthy George Town Street Shuffle made it's way through various streets, inviting people to join in on their nature strips and doorsteps. Many residents joined in the dance to the iconic tune of YMCA, with music provided by TamarFM radio's portable studio van.

VOLUNTEER OF THE YEAR 2019/20

The National 2020 Volunteer Week was held in May, however due to COVID-19 Council was unable at that time, to formally recognise our volunteers, and nominees for this year's Volunteer of the Year. It was with pleasure that Council was able to pay tribute to all volunteers at a small function held on the 23rd July, that was live streamed via Facebook so the community could share in the celebration as the winners were announced.

Mayor Greg Kieser said "Across Australia, more than 6.1 million people volunteer their time to one or more organisations. That's more than a quarter of the population who are giving up their own time to support their communities in the areas of arts and heritage, sport and physical recreation, religion, welfare and community wellness, education and training, youth services and emergency services.

The calibre of nominees this years was extremely high, to the extent that Council had the honour of announcing the recipients of this year's award – joint winners Kay and Dennis Rawlinson, recognised for their community work through TamarFM Radio, and at a variety of community events held throughout the year, and Kerry Daniels recognised for her voluntary work at the George Town Neighbourhood House.



Council Sponsored Events

SPRIT OF TASMANIA CYCLING TOUR

4th December 2019

The Tour returned as the Premier race on the Cycling Australia National Road Series Calendar. At 9.30am local school children from Star of the Sea Catholic College grabbed the lime light with Mayor Greg Kieser prior to the start of the race. Residents also came to meet the cyclists and enjoyed a free sausage while watching the start of stage 1 of the Spirit of Tasmania Cycling Tour.

The men's stage kicked off in Anne Street, as well as an exciting second year of the women's competition, which ran from 5th to the 7th December. The Mayor did the honours and commenced the race at 10.30am.

NEW YEAR'S EVE FIREWORKS RETURNED TO GEORGE TOWN

31 December 2019

We celebrated the successes of 2019 and welcomed 2020 with family and friends thanks to Neighbourhood House, and generous financial support of Council contributing \$10,000 and support from other local business raising enough funds to showcase two 15 minute fireworks shows, at 9:30 and midnight to bring in the 2020 New Year. Fireworks combined with other festivities including family entertainment encouraged residents to kick back and relax, while dancing to the live music to pass the night away.





TAMAR VALLEY FOLK FESTIVAL 2020

17, 18 & 19 January 2020

For 29 years the Tamar Valley Folk Festival has entertained the George Town community. This year's event hosted 36 acts and 29 events over three days. It showcased music, song, dance and poetry, as well as the festival's inaugural life coaching session. The children's program included ukulele lessons which boasted a huge attendance, as well as family dance classes.

The organising committee prides itself on community inclusion and welcomes community organisations to get involved and raise much needed funds for their organisations during the event. The George Town Lions Club managed breakfasts, the Soroptimists afternoon teas and Bee Bop Dance Studio managed the market at this year's event.

The Director of the Tamar Valley Folk Festival Christine Atwell said, "The Council halls are a credit to this community. Immaculate, well maintained and showcase how this town supports events. I think it's fair to say we love our halls. We have been filling them with music for 29 years and we are very connected to them in a very special way."

Events like Mona Foma have impacted attendance across various events including the Tamar Valley Folk Festival. It is important that locals continue to support the event, so it was encouraging to see more shops and cafes open this year.

Other Sponsored Events include

- George Town Triathlon Series hosted by Launceston Triathlon Club
- Rotary Club of George Town - Wings and Things 2020

Road, Civil and Capital Work Projects 2019/20

WEYMOUTH

- A new concrete bridge for Weymouth Farm Road given a successful grant application under the Federal Government's Timber Bridge Renewal Program 2019/2020. Council received \$105,000 from the Federal Government, whilst the total project cost \$210,000, Council funded the balance.



BEECHFORD

- Soldier Settlement Road re-construction works were completed 2019/2020.

MT DIRECTION

- The re-construction of the South of East Arm Road section of Dalrymple Road has been completed. Design plans were undertaken to replace and upgrade the bridge from single to dual lanes. Completing in February 2020.
- Industry Road re-construction works completed this included widening the two single lane bridges to dual lanes.
- The enforcement of the Dalrymple Road 80kmph speed reduction between East Arm Road and the Bridport Highway.





HILLWOOD

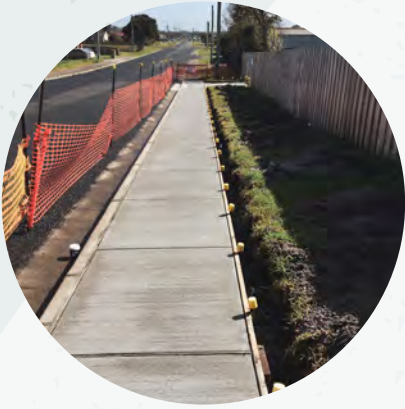
- Hillwood Road undertook upgrades.
- The boundary fence at the Hillwood football oval has been replaced in its entirety with a fence that aligns with AFL standards.



GEORGE TOWN

- Franklin Street undertook re-surfacing works in October 2019.
- Council continued to work on the plans for the construction of male and female toilets and shower facilities at the George Town Sports Complex under the State Government funding agreement for Levelling of the Playing Fields.
- Commenced installation of the inground automated irrigation system in the cricket oval.
- Regent Square playground, stage one was officially opened on the 31st August 2019.
- Senior Citizens Community Centre - Sorell Street - Footpaths were replaced for improved access and hard stand with a bench seat were installed as a place for fellowship, relaxation and reflection in the surrounding gardens.
- George Town Swimming Pool car park was refurbishing, including road surfacing, updating the accessible parking bay and laying new concrete pathways.





- Davies Street has had a new section of kerb and gutter installed including driveway crossovers and road re-construction works.
- Sorell Street has a new section of footpath laid including new driveway crossovers.
- Elizabeth Street had new section of concrete footpath laid. A curb barrier was also installed at the pier end as a safety measure.
- Franklin and Victoria Streets had a roundabout installed at the intersection as part of the Black Spot Funding Program.
- Regent Square Playground Stage 2 is under construction with the inclusion of a variety of new play equipment. This exciting development, includes; flying fox, junior play equipment and a rope climbing structure. The project is scheduled to complete in December 2020.
- Installation of the Macquarie Street pedestrian crossing and speed humps.
- Renew the deteriorated section of road on Gerzalia Drive.

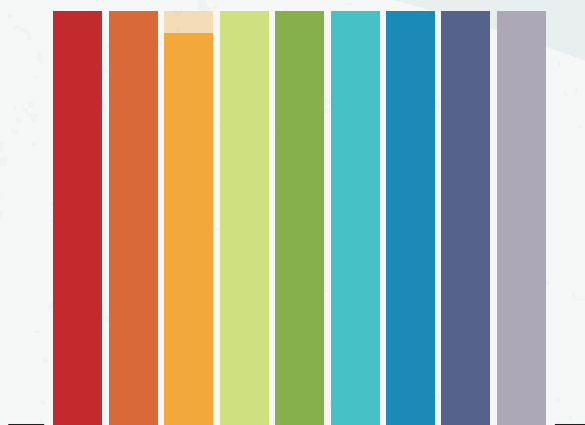
LOW HEAD

- A 784 l/m extension of the kanamaluka trail has been constructed from the entrance to the Pilot Station and finishing at the Penguin Tour facility.
- Erected a fence at the Low Head Penguin conservation area on request of Parks and Wildlife to mitigate the attacks on the penguin rookery and any other unlawful activities that have occurred in this area.
- Maintenance and repositioning of the pontoon at the Pilot Station.
- Refurbishment of the Lagoon Beach toilet.





New toilet block, Lulworth



99.6%

completion for actions
on all reports.



Category	2019-2020 Received Total	2019-2020 Actioned Total
Roads	56	56
Public Buildings	1	1
Miscellaneous	46	45
Vegetation/ Reserves	46	46
Waste Collection	11	11
Drainage	22	22
Nature Strips	8	8
Trees	23	23
Footpaths	17	17
Total Received	230	
Total Actioned		229
Percentage Actioned		99.6%
2018-2019 Comparison	317	87.7%

Advocacy Determinations and Highlights

HEALTHY GEORGE TOWN

Council successfully applied to Department of Health under the Health Tasmania Fund Round 2 for \$195,000 to fund an additional 18 months of the Healthy George Town programs in 2021/22.

BRIDGES PROGRAM

Council successfully applied for a \$105,000 grant under the Timber Bridges Renewal program to facilitate the replacement of the Back Creek Weymouth Farm Road Bridge, with co contribution by Council. It has now been completed and replaced with a concrete structure.

HYDROGEN PRODUCTION

George Town Council continues to advocate for hydrogen production and associated industry at Bell Bay and applauds the State Government's announcement of a \$50 million investment package to kick start hydrogen industry in Tasmania.

Council is supportive of the Bell Bay Hydrogen Prospectus and the Tasmanian Renewable Hydrogen Action Plan.



RECLINK TASMANIA'S SPORTS SHARE PROGRAM

The border closures and community lockdowns were challenging times in the earlier months of 2020, and Reclink recognised the needs of communities so from April to June, Reclink Tasmania conducted their Sports Share Program in George Town. The program aligned with Reclink's tradition of socially engaging with those most vulnerable in our communities.

The Reclink Sports Share Program consisted of packs of sports equipment being distributed to families to build capacity, stay at home, keep active, and reduce boredom. They recognise that during the challenging times it is important to stay active and socially engaged.

The families who received the sporting equipment were identified through liaisons with our local schools and Neighbourhood House. The distribution saw a total of 127 children each receive their choice of sporting equipment ranging from full cricket sets, footballs, soccer balls, netballs, basketballs, hula hoops, and in some cases - a combination of these items.

George Town Council is proud to partner with Reclink to bring initiatives like this and other sporting programs into our community.





FAIRER DISTRIBUTION OF FINANCIAL ASSISTANCE GRANTS

Over the past eighteen months the State Grants Commission undertook consultation for a proposed change to introduce the Socio-Economic Indexes For Areas (SEIFA) Index of Relative Socio-economic Disadvantage (IRSD) Cost Adjustor methodology for Financial Assistance Grant distribution calculations. During the consultation for this proposed change in methodology, George Town Council officers advocated strongly for the change believing it would serve our municipality best, which has proven to be the case.

The use of the SEIFA (IRSD) allows for the impact of the socio-economic factors and demographics of a community, the impact of which is more broadly felt than the areas that of the Commission's Unemployment Cost Adjustor which had previously applied.

ASSISTANCE AND SUPPORT

Council continues to support local community groups, service providers, sporting clubs and businesses with their grant and funding applications.

Examples include Weymouth Progress Association Kitchen Upgrades, George Town Football Club, Mt Direction Semaphore Association, Tam O'Shanter Golf Course, and Laurel House.

IMPROVED COMMUNICATIONS

Over the past 12 months Council has diligently worked on improving how it communicates to the whole community through the multiple channels of communications available in 2020. Council recognises that we are all different and the methods of communication suitable for some are not necessarily preferred by others. It is important to Council that everyone is informed and can participate in the collective journey of a prosperous, progressive and proud community.

What actions have been taken in 2019/20?

Community Consultation Framework

Council developed a Framework that is used as an assessment tool that helps to quantify the level of consultation that is required with community on council issues.

Tamar FM

Every month the day after the Ordinary Council Meeting the Mayor and General Manager have talk back with Kay Rawlinson answering community questions.

Roadshow

Every six months the Mayor and General Manager, joined by Councillors and senior staff travel around the municipality presenting an update to the communities on Council activities and direction.

Facebook 1,800 followers with engagement up by 76%

Council continues to use social media to circulate relevant and important



Newsletter publications

Council will continue with quarterly newsletters that will be available online on the Council website, with hard copies available in Council reception and in some retail businesses in the municipal area.

Website

Council encourages residents to use the website as a source and means to find general information regarding rates, environmental health, animal management, building and development information, events, MTB trail development, Healthy George Town, Kids Activity Portal and the latest news to name a few of the most visited areas online.

Council encourages residents to lodge any service requests reporting faults, defects or hazards in Council infrastructure, so to ensure that they can be repaired in a timely manner and reduce any inconvenience to residents.

Media releases and advertisements

Media releases are used to gain greater media exposure on particular items, events or business that Council believes to be important to not only to the municipality, but has broader appeal and raises the profile of the region.

Councillor Representation at Progress Associations

Councillors continue to interact and attend Progress Association meetings throughout the municipal area.

Presence at community events

Councillors and staff continue to attend and support local events throughout the municipal area.

Presentations to community groups

(Rotary, Lions, Ladies Leisure Centre, Probus, BBAMZ, Chamber of Commerce)

It is important to Council that the local groups and associations are kept informed and therefore are often frequented on request to give presentations.

Utilising Digital Boards to Keep Our Community Safe

Council used Variable Message Signs (VMS) on East Tamar Hwy, Main Road and Macquarie Street to communicate multiple COVID-19 safety messages and after lock down continued with Shop Local, Why Leave Town, school speed zones messages when they returned to classrooms and the like.

PRODUCTIVE LEGISLATIVE INPUT

Council continues to weigh in on important Legislative change including Major Projects Bill, Local Government Act reform, Cat Management Act, by providing submissions and comment on proposed changes.

Development and Environment

PUBLIC HEALTH STATEMENT

George Town Council's commitment to maintaining a high level of public health protection is identified under Goal 04 of the George Town Council Strategic Plan 2016-2026. As part of Council's public health goals and objectives for 2019-2020 the Community and Development Department has sought to:

1. Continue to provide an efficient animal control service promoting the amenity and safety of the community and animal welfare (Annex C 4.1.5.1),
2. Pursue funding towards the development of a Cat Management Program to encourage responsible ownership and containment (Annex C 4.1.5.2),
3. Continue to work with Tamar NRM and the State on providing input to guide the development of Cat Management programs and legislation (Annex C 4.1.5.3),
4. Review the George Town Council Dog Management Policy and incorporate lifetime registrations "Promote, implement and monitor public health standards (Annex C 5.4.1.20),
5. Review and enhance immunisation awareness and education materials (Annex C 4.1.6.10),
6. Review the George Town Council Immunisation Policy (Annex C 4.1.6.9),
7. Implement the revised Recreational Water Quality Guidelines under the Public Health Act 1 (Annex C 4.1.6.16).

Specific details and outcomes in achieving those goals are provided in the Strategic and Operational Plan Report, including in the reports Annex C.

The following information is also provided in accordance with the requirements of the Act.

Notifiable Diseases

During 2019/2020 staff at the Department of Health and Human Services sent one notifiable disease case report to George Town Council Environmental Health staff. The case notification was referred to Council, January 2020, investigated and a report provided to the Department of Health and Human Service Food Safety staff. Results of pathology testing found no causative agent was identified.

The 2019/2020 compares with nil reports referred to Council last year and three the previous year.

Recreational Water Sampling

The George Town Recreational Water Sampling Program was continued during the months of December 2019, January, February and March 2020 in accordance with Council Environmental Health Programs and the requirements of the Tasmanian Recreational Water Quality Guidelines 2007.

Details of results and calculations as to their safety are recorded in Council's Annual Report to the Director of Public Health.

Water quality results for the estuarine waters and bays sampled as part of the Council's Recreational Water Quality Testing Program have returned significant compliant results for the 2019 -2020 testing period against the Tasmanian Recreational Water Quality Guidelines 2007. One non-compliant result for George Town Swimming Pool was recorded due to the facility not operating at the time the March 30th 2020 water quality test

was conducted due to COVID-19 shutdown directions, therefore no action was required.

Analysis results provided below indicate all samples for each site were compliant.

The locations for the coming recreational water testing season will be reviewed by George Town Council EHO and management team to ensure relevance and best protection to the public.

Recreational Waters Results 2019 - 2020

Location & GPS Coordinates	Weymouth	Pilot Station	Lagoon Beach	York Cove
	Latitude – 41.0154 Longitude – 147.1575	Latitude – 41.0644 Longitude – 146.7943	Latitude – 41.0690 Longitude – 146.8033	Latitude – 41.1111 Longitude – 146.8238
Test Date	Enterolert	Enterolert	Enterolert	Enterolert
16/12/2019	<10/100mL	<10/100mL	20/100mL	<10/100mL
7/1/2020	<10/100mL	<10/100mL	<10/100mL	10/100mL
25/2/2020	<10/100mL	<10/100mL	<10/100mL	10/100mL
30/3/2020	<10/100mL	<10/100mL	<10/100mL	41/100mL

Location & GPS Coordinates	Pipe Clay Bay	George Town Swimming Pool		
	Latitude – 41.1224 Longitude – 146.8209	Latitude – 41.1070 Longitude – 146.8326		
Test Date	Enterolert	Coliforms	HPC	Ps. aeruginosa
16/12/2019	<10/100mL	Not detected	<1/CFU/mL	<1/100mL
7/1/2020	10/100mL	<1CFU/100mL	32CFU/mL	<1/100mL
25/2/2020	20/100mL	Not detected	<1/CFU/mL	<1/100mL
30/3/2020	121/100mL	73CFU/100mL	<300CFU/mL	<1/100mL



Regulated Public Health Premises.

George Town Council received 3 applications to register 19 cooling towers operating in the Local Government area. All applications were assessed against Public Health requirements and resulted in all registrations being issued.

Places of Assembly

According to the Public Health Act 1997, the requirement for a place of assembly licence is activated for events involving more than 1000 patrons with a duration of 2 hours or more and are held outside. During the 2019/2020 period the need for a Place of Assembly temporary licence was not required for any events held within the George Town Local Government Area.

Nuisances, Public Risks, Complaints & Notifications

Nuisances and Public Risk Complaints and notifications are investigated under legislation applicable to Tasmanian Local Government, including Local Government Act, Environmental Management and Pollution Control Act, Public Health Act, Urban Drainage Act, Building Act and Dog Control Act, to name the main ones.

George Town Environmental Health and Community Compliance staff received a variety of complaints during 2019/2020. These complaints were mainly focused around noise, odour, outdoor burning, wood smoke, untidy and unhealthy property, defective onsite wastewater management, estuarine water quality, stormwater and building works.

While most matters were actioned in a timely manner, some have been prioritised and/or postponed due to actions taken over the COVID-19 state of emergency, while others are ongoing. As an example, in November 2019 - over 100 cubic metres of rubbish was removed from Muskvale Road by Tasmania Parks and Wildlife Service following waste dump reporting by GTC staff.

Complaints recorded for this financial year totalled 275, with 247 completed.

Food Standards & Inspections

In 2019/2020, a number of food premises inspections were undertaken on the 66 registered food premises including fixed business activity, temporary food premises and annual state wide registrations in the municipality.

Overall, the standard of food safety in food business operating in municipality was found to be acceptable.



Immunisation

Immunisations remain one of the most important public health initiatives globally and was the major public health activity coordinated by Council during 2019/2020. The immunisation programme was delivered in conjunction with the George Town Medical Centre and provided vaccinations for school age children against preventable diseases in accordance with the recommendations of the National Health and Medical Research Council (NHMRC) Australian Standard Vaccination Schedule. Two school-based immunisation sessions were scheduled for 2020, one was undertaken and one remains to be undertaken in term 1 of 2021. Approximately 50 students were listed for vaccinations. The vaccinations offered are Human Papillomavirus (HPV), Diphtheria, Tetanus and Pertussis (whooping cough) and Meningococcal ACWY which came back onto the schedule for 2019. The George Town Medical Centre continues to provide vaccinations for children who were absent or do not participate in the school-based program.



Environmental & Public Health Education & Promotion

Council's Environmental Health Officer provided a range of educational material on food safety awareness to business owners through face to face training, handout material, website referrals and information available on Council's web resources.

Council's position regarding food safety matters is to encourage a proactive approach towards food business operators in an attempt to understand the way stakeholders respond to and influence their business activities and the way they engage with the community.

Council's Environmental Health Officer also provided a range of educational material on outdoor burning activities to discourage open burning in the Local Government area. In particular, burning activity that involves the disposal of backyard waste that is covered by Council's extensive garbage and recycling collection service. Information on tip free days was also made available on Council's web service to help residents to dispose of excessive garden waste where residents elected not to chip garden waste into mulch.

In January 2020, George Town Council Environmental Health staff took up a position on behalf of Council on the NRM North-Tamar Estuary and Esk River Program Scientific and Technical Committee.

COVID-19 actions

The COVID-19 pandemic and subsequent state of emergency resulted in Council and staff needing to act quickly to assist our food premises to take advantage of the changes as they occurred.

Environmental Health staff responded quickly to the needs of these businesses by working closely with them to provide assistance and guidance. This was specifically in the area of amending their food licences to allow for the changing conditions, such as to allow take away sales. Guidance, referrals and resources on social distancing was also provided to local business operators with this support still accessible to local businesses.

Animal Control

Council has continued to provide an animal control service through our Community Compliance Officers. We are continuing to develop our service with a focus on education and responsible dog ownership.

Cat Management

Council staff have worked closely with other Councils within our region to develop a draft Northern Region Cat Management Strategy to compliment the Draft amendments to the Cat Management Act. While this has been on hold during COVID-19, it is expected to resume this process in late 2020 to early 2021

Macca was launched

Macca, Council's responsible dog ownership mascot was brought into the world as an alternative way of promoting responsible dog ownership within the municipality. Macca made his debut at the "Dog'z Day Out" in February this year, and has also participated in some street dancing and some pooper scooper clean-up promotional awareness campaigns. He will be seen out and about as opportunities arise. We encourage residents to say hello when Macca is out and about, or visit him on Council's website or Facebook.

Building and Planning

Council staff continue to take pride in working proactively with our customers to guide them through their planning and building processes, enjoying seeing the fruits of our labour when new buildings are completed and occupied.



Building Activity for the Municipality 2019-2020.

There was a total of 86 Building approvals issued, (includes both Category 3 and Category 4 approvals) with a total estimated value of \$14,962,007.

This consisted of 26 Category 4 permits (full Building Permit process) - \$8,072,182 and 60 Category 3 (process managed by building Surveyors (both Council and private Building Surveyors)) around \$6,498,139.

For the same period in the previous financial year, there was a total of 131 approvals issued, with 30 Category 4 permits issued with a total value of \$9,576,719, and 101 Category 3, with a value of around \$10,000,000, totalling \$19,576,719.

It should be noted that any building activity reporting since 1st January 2016, with the inception of the current Building Act, will not represent the true building investment in the municipality, given there are now many smaller buildings and sheds that do not need permits, so this pool of building work will not be reported.



Planning Activity for this financial year:

A total of 78 applications, consisting of 56 Discretionary Use applications, and 22 Permitted Use applications. There was also 43 “No Permit Required (NPR)” recorded this year.

This compares with last financial year where;

A total of 83 applications were received, consisting of 60 Discretionary Use applications, 23 Permitted Use applications, and 66 “No Permit Required (NPR)”.



Placemaking Committee Report

By Cr Justine Brooks – Committee Chair

The George Town Placemaking Committee formed in 2019 with the aspiration to capture the essence of our community, to resonate with locals and to celebrate this positive attribute with visitors.

There is a well-used saying from the movie, Field of Dreams: “If you build it, they will come” and people often associate it with capital and economic development. As placemakers we take a different approach which encourages the leaders within community to ‘build what is needed by the people, where the people already are’, which is more of a social (community) development approach but which can often result in more sustainable economic benefits, without that being the initial intention.

We are motivated to enhance the usability of public spaces and in doing so, increase social inclusion and strengthen the sense of community and connection to place.

Our main project for 2019/2020 was the establishment of the George Town Farmers Market located within the RSL building on Macquarie Street which runs throughout the summer months. The market focuses on local handmade and home grown goods and produce and proved extremely popular from the first market with numbers regularly exceeding 300 people in attendance. From conception, the intention of the PMC was always to set the market up, get it established and then hand it to community to run which then allowed our small but dedicated committee to focus on other projects.

Unfortunately, COVID-19 put a stop to a few of our other planned projects such as the ‘ Sunday Music Sesh’ in the Park but with the assistance of Council we were able to retain our budget so that we can deliver them in 2020/21.

Projects currently in the planning stage include several community ‘ paint by numbers’ murals, an Underwater Wonderland public art installation made solely out of crochet, the Community ‘Bollards’ trail which will have installations in every settlement within George Town, the start of the ‘ Bog Beautiful trail’ which we hope will take off across Tasmania, and possibly Australia, the installation of community toy libraries in our beach areas which will make buckets/ spades and other beach toys available for visiting children and a Beach party / Summer festival which we are pretty excited about.

We welcome collaboration with other community groups and are currently planning a joint project with the George Town Lions club which we believe will be enjoyed by locals and visitors alike.



Our meetings are held on the first Monday of the Month and we welcome anyone with placemaking ideas who may need some assistance to get them up and running to contact us to see if we can be of some help or work together. Contact can be made through our Facebook page : <https://www.facebook.com/George-Town-Placemaking-Committee> or via email: Placemaking@georgetown.tas.gov.au

We look forward to hearing from you.

Cr. Justine Brooks
Chair – George Town Placemaking Committee

**Current Members: Ann Williams-Fitzgerald,
Jo Hart, Phill Hinds, Rebecca Gebels,
Cheryl Harrington, Kaija Kautto**



Community Safety Group Committee Report

The George Town Community Safety Group Committee exists to enhance the safety of the George Town municipal area by providing a forum for:

- Information sharing and data collection;
 - Discussion of safety issues within the municipal area to formulate the provision of advice to the Council;
 - Foster collaboration between community stakeholders to improve community safety; and
 - Foster a culture of safe and responsible community behaviour.
- The committee comprises representation from:
- George Town Council
 - Department of State Growth
 - Department of Health and Human Services
 - Department of Police, Fire and Emergency Management
 - Department of Education (Community Hub)
 - Local schools
 - George Town Neighbourhood House
 - State Emergency Service
 - Service Provider Networks
 - Local Community and Progress Associations
 - George Town Chamber of Commerce
 - Neighbourhood Watches
 - Tasmania Police
 - Tasmanian Fire Service

While COVID disrupted the progress of the George Town Community Safety Advisory Committee, much has still been achieved.

Throughout the year the committee actively advocated on behalf of the community with many successes. Advocacy efforts have included speed limit reviews at various locations throughout the municipality, pedestrian safety initiatives including provision of speed humps and pedestrian crossings on Macquarie Street in George Town, road safety initiatives such as intersection upgrades at Industry and Dalrymple Roads (being funded in 2020/2021), installation and servicing of needle dispensers at public facilities in outer lying communities and an increase in police presence within the municipality. The committee has also well advanced the draft George Town Community Safety Plan 2020-2030. The plan will set the direction for the promotion of the safety and wellbeing of the George Town Community based on four strategies:

- Safe and Secure Communities
- Crime Reduction/Prevention
- Road Safety – Safe Roads
- Health and Wellbeing

It has been a challenging yet pleasing year with much achieved and as Chair, I give my sincere thanks to all members who continue to volunteer their time for the betterment of our community.

Councillor Heather Barwick
Chair of George Town Community
Safety Group Committee

Governance and Finance

Allowances and Expenses Statement

In accordance with the Local Government Act 1993 section 72 (1) (cb), Council is to provide details of allowances and expenses paid. Details of allowances and expenses paid to elected members are shown at Note 4.2 of the financial statements.

In accordance with the Local Government Act 1993 section 72 (1) (cd), Council is to provide a statement of remuneration paid to employees of the Council who hold senior positions.

Further a statement under section 72 (1) (cd) is to list the number of employees in groups according to the total annual remuneration as specified in section 72 (4) where each group has a maximum of \$20,000 between the highest and lowest total annual remuneration.

This information is provided in the following table:

Annual Remuneration of Senior Staff

Remuneration Band	2020	2019
Less than \$100,001 (part year 2020 & 2019)	2	4
\$100,001 to \$120,000	1	1
\$120,001 to \$140,000	1	1
\$140,001 to \$160,000	1	-
\$220,001 to \$240,000	1	-

Tendering and Contracting

For the purposes of section 72(1)(e) of the Act, a council is to report the following in its annual report in relation to any contract, for the supply or provision of goods or services valued at or exceeding \$250 000 (excluding GST), that is entered into, or extended under regulation 23(5)(b), in the financial year to which the annual report relates. For the purposes of section 72(1)(e) of the Act, a council is to report the following in its annual report in relation to any contract, for the supply or provision of goods or services valued at or exceeding \$100 000 (excluding GST) but less than \$250 000, that is entered into, or extended, in the financial year to which the annual report relates:

Description	Period of Contract	Extensions	Value
Kerbside Collection – General Waste and Recycling contract	1/2/2018 to 31/1/2021	1 year (part thereof)	\$678,337.87
Dans Creek Bridge Replacement	1/12/2019 to 23/6/2020	Nil	\$318,162.95
Industry Road Bridge Widening	1/12/2019 to 15/5/2020	Nil	\$445,298.07
Truck and Trailer replacement	10/12/2019 to 30/4/2020	Nil	\$188,080.00
Back Creek Bridge Replacement	1/4/2020 to 3/7/2020	Nil	\$209,748.85
Recreation Ground Change Rooms Construction	1/4/2019 to 31/10/2020	Nil	\$396,500.00
Mountain Bike Trails	5/4/2020 to 30/9/2021	Nil	\$2,943,956.00
Road Reseals	1/11/2019 to 31/3/2020	Nil	\$350,000
Footpath and Driveway renewals	11/3/2020 to 30/6/2022	Nil	\$123,400

Description	Contractor	Address
Dans Creek Bridge Replacement	Tas Span Civil Contracting	27-28 Faulkner Drive, Latrobe TAS 7307
Industry Road Bridge Widening	Andrew Walter Construction	4 Whitestone Drive, Granton TAS 7030
Truck and Trailer Replacement	Webster Trucks	4 Connector Park Drive Kings Meadows TAS 7249
Back Creek Bridge Replacement	Tas Span Civil Contracting	27-28 Faulkner Drive, Latrobe TAS 7307
Recreation Ground Change Rooms Construction	James E Rogers Building Contractor	24 Rowella Road, Sidmouth TAS 7270
Mountain Bike Trails	World Trails Pty Ltd	71-73 Ardisia Street Smithfield QLD 4878
Road Reseals	Fulton Hogan	11 Cavalry Road, Mowbray TAS 7248
Footpath and Driveway Renewals	Maintain Contracting	12 Derby Street, Mowbray TAS 7248

Right to Information Requests

Description	
Number of applications for assessed disclosure of information received during 2019-20	1
Number of applications for assessed disclosure accepted for decision	1
The number of applications for assessed disclosure that were transferred or part transferred to another authority	Nil
The number of accepted applications where the application was withdrawn by the applicant before a decision	Nil
Number of applications for assessed disclosure determined	1

Non Application of Public Tender Process

For the purposes of section 72(1)(e) of the Act, a council is to report in its annual report all instances where regulation 27(a) and (i) have been applied, with the following details:

Nil to report.

Land Donated

In accordance with Section 72(1)(da) of the Local Government Act 1993, Council is to provide information with regard to details of any land donated by the Council.

Council resolved to gift the land at 122 Franklin Street, George Town and Lot 501 Woolcock Court, George Town to Catholic Care for the purpose of affordable housing, as at 30 June 2020 the transfer was not yet complete.

Enterprise Powers

In accordance with Section 72(1) of the Local Government Act 1993, Council is to include a statement of activities and performances undertaken under Section 21 (enterprise powers).

Nil to report.

Competitive Neutrality Complaints Received

Nil received.

Public Interest Disclosures Statement

In accordance with Part 7 of the Public Interest Disclosures Act 2002 a copy of the George Town Council Model Procedures to be followed by Public Bodies is available to Elected Members, Council employees and the public via Council's website www.georgetown.tas.gov.au or via a request to the Council Office during normal business hours.

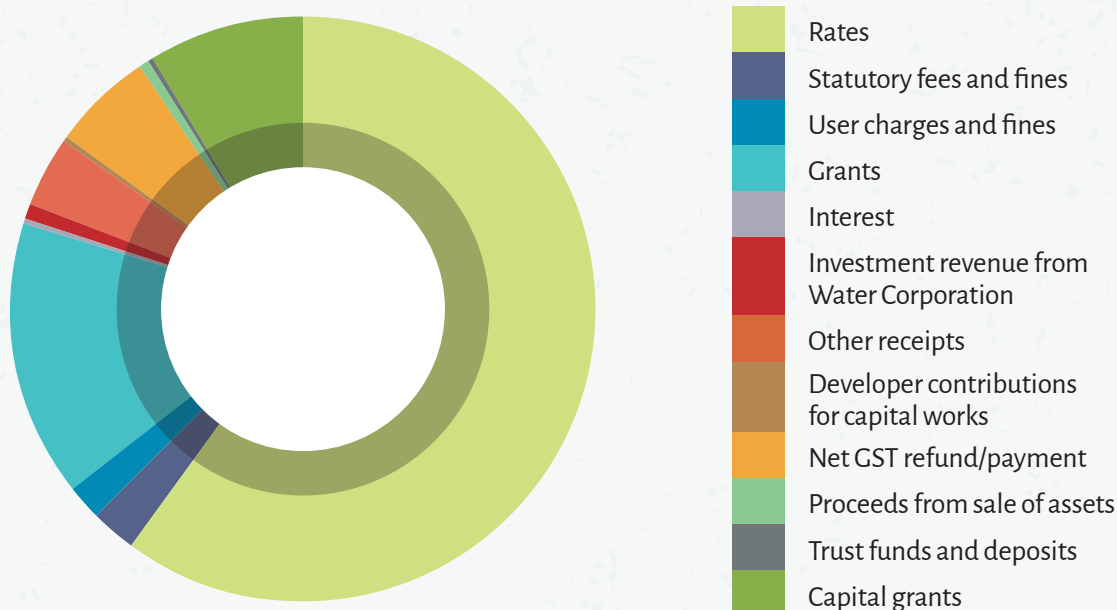
2019/2020	Response
Number and Type of Disclosures made to Council and the number of those disclosures that the public body determined to be public interest disclosures	Nil
Number of disclosures determined by the public body to be public interest disclosures that it investigated during the year	Nil
Number of and type of disclosed matters referred to Council during the year by the Ombudsman	Nil
Number and types of disclosed matters referred during the year by Council to the Ombudsman to investigate	Nil
Number and types of investigations of disclosed matters taken over by the Ombudsman from Council during the year	Nil
Number and types of disclosed matters that Council decided not to investigate during the year	Nil
Number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	Nil
Any recommendations of the Ombudsman under the Public Interest Disclosures Act 2002 that relate to the Council	Nil

Financial Statements 2019/2020

Statement of Cash Flows

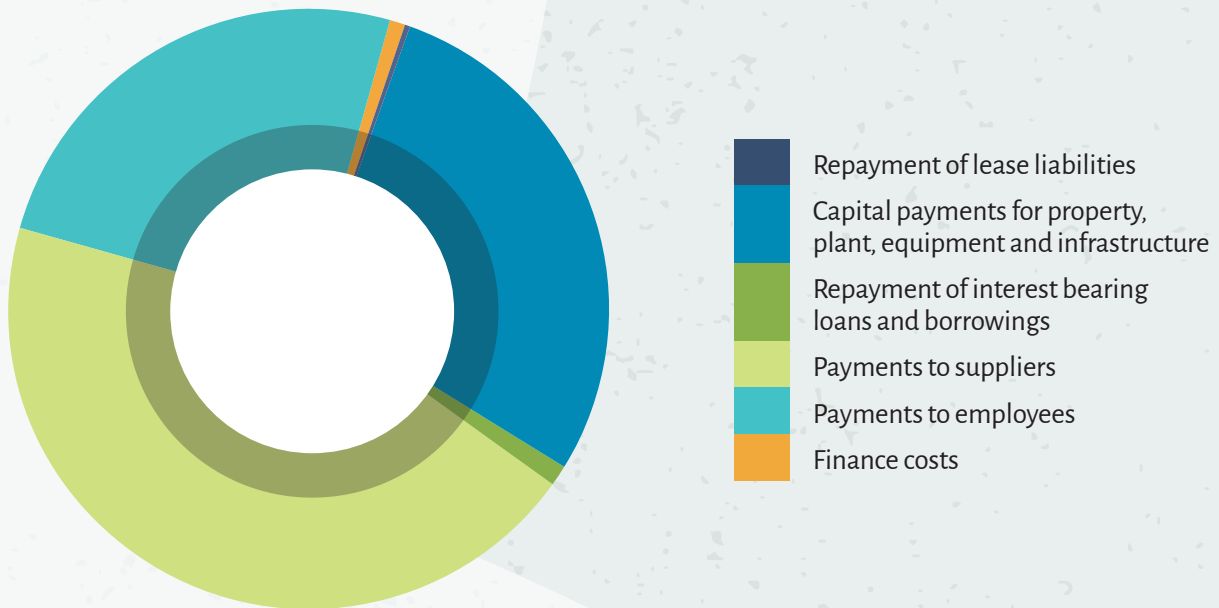
SOURCES OF INCOME

Cash Inflows



Cash Inflows	2019/2020 %	2019/2020 \$
Rates	60.13	\$8,678,102
Statutory fees and fines	2.41	\$347,287
User charges and fines	1.96	\$282,313
Grants	15.29	\$2,206,842
Interest	0.46	\$66,043
Investment revenue from Water Corporation	0.78	\$113,000
Other receipts	3.77	\$543,995
Developer contributions for capital works	0.22	\$32,039
Net GST refund/payment	5.67	\$818,656
Proceeds from sale of assets	0.63	\$91,045
Trust funds and deposits	0.09	\$13,230
Capital grants	8.59	\$1,240,000
Total Cash Inflows		\$14,432,552

Cash Outflows



Cash Outflows	2019/2020 %	2019/2020 \$
Repayment of lease liabilities	0.32	\$43,149
Capital Payments for property, plant, equipment and infrastructure	28.48	\$3,883,665
Repayment of interest bearing loans and borrowings	1.07	\$145,521
Payments to suppliers	44.36	\$6,049,601
Payments to employees	25.01	\$3,410,785
Finance costs	0.78	\$105,939
Total Cash Outflows		\$13,638,660

Comments in relation to the Audited Financial Statements 2019/2020

Financial Sustainability

The assessment of financial sustainability can be based on a review of four key ratios. The key ratios being the underlying surplus ratio, the net financial liabilities ratio, the asset consumption ratio and the asset renewal funding ratio. These ratios are reported below and comments made.

Management Indicators (refer to Note 2.6 of the Financial Statements for a more detailed analysis of the ratios).

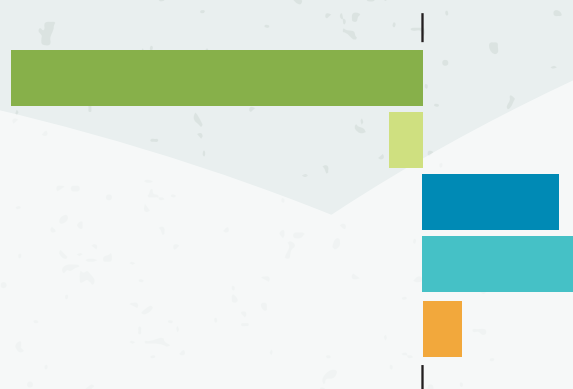
Underlying surplus/deficit

The underlying surplus in the current year continues to show improvement, such improvement is a result of a financially responsible budget which was again achieved with additional surplus.

Underlying surplus ratio

The underlying surplus in the current year continues a significant improvement compared with the results of 2017 and 2018. This improvement is resultant of the continued positive outcomes of an organisational review and financially responsible budget which was achieved with additional surplus. The underlying surplus has been adjusted to remove the impacts of the COVID-19 response.

Underlying Surplus/Deficit \$ and Surplus Ratio

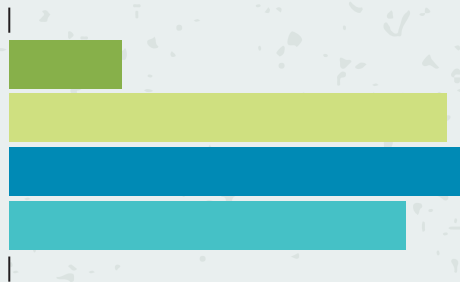


Surplus/Deficit	Ratio	Year
-\$1,112,862.00	-10.46%	2016/2017
-\$101,305.00	-0.94%	2017/2018
\$398,084.00	3.53%	2018/2019
\$461,737.00	3.87%	2019/2020
	1%	Target

Net Financial Liabilities Ratio

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall. The primary reason for the strong position at the end of the 2020 year was due to the increase in cash flows from operating activities, consistent operating performance in line with budget, and capital works being substantially funded from external grant funding.

Net financial liabilities ratio



Ratio	Year
7%	2016/2017
26%	2017/2018
27%	2018/2019
24%	2019/2020

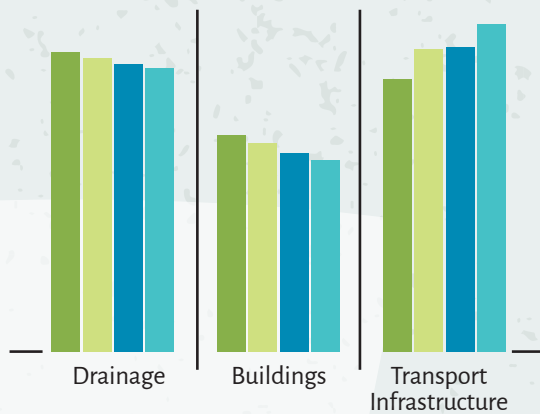
Asset Consumption Ratio

This ratio indicates the level of service potential available in Council’s existing asset base. The increase in the Transport Infrastructure reflects the revaluation of assets in the current year together with investments in recent years on road upgrades. Drainage has remained stable and buildings have declined marginally but remain in line with Council’s current long term strategy.

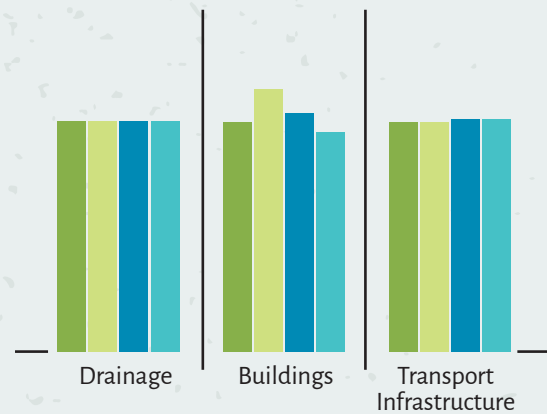
Asset Renewal Ratio

This ratio measures Council’s capacity to fund future asset replacement requirements. Council completed asset management plans in 2019 to assess future needs and guide long term financial planning. Council set a target of 90% for the 2019/2020 year.

Asset Consumption Ratio



Asset Renewal Ratio



DRAINAGE		BUILDINGS		TRANSPORT INFRASTRUCTURE		RATIO	YEAR
Consumption	Renewal	Consumption	Renewal	Consumption	Renewal		
60%	100%	44%	100%	56%	100%	7%	2016/2017
60%	100%	43%	115%	62%	100%	26%	2017/2018
59%	100%	41%	103%	62%	100%	27%	2018/2019
58%	100%	39%	96%	67%	100%	24%	2019/2020



Independent Auditor's Report

To the Councillors of George Town Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of George Town Council (Council), which comprises the statement of financial position as at 30 June 2020 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2020 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

I conducted the 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 Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

My audit responsibility does not extend to the budget figures included in the financial report and the asset renewal funding ratio disclosed in note 2.6f to the financial report and accordingly, I express no opinion on them. Furthermore, I express no opinion on the General Manager's

determination that Council did not have any Significant Business Activities for inclusion in the financial report as required by Section 84(2)(da) of the *Local Government Act 1993*.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial report of the current period. These matters were addressed in the context of my audit of the financial report as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Property, plant, equipment and infrastructure <i>Refer to notes 2.3d, 3.6 and 3.11</i></p> <p>At 30 June 2020, Council’s assets included land, buildings, plant and equipment and infrastructure assets, such as roads, bridges and stormwater assets valued at fair value totalling \$114.84m. The fair values of these assets are based on market values and depreciated replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value.</p> <p>During 2019-20, Council undertook a full revaluation of roads, kerbs and gutters, footpaths and cycleway assets, and land under roads. The valuations were determined by internal and external experts and are highly dependent upon a range of assumptions and estimated unit rates.</p> <p>The calculation of depreciation requires estimation of asset useful lives, which involves a high degree of subjectivity. Changes in assumptions and depreciation policies can significantly impact the depreciation charged.</p> <p>Payments for capital expenditure in 2019-20 totalled \$3.88m. Capital projects can contain a combination of enhancement and maintenance</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts involved to assist in the valuations. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Critically assessing assumptions and other key inputs in the valuation model. • Testing the mathematical accuracy of the valuation model calculations. • Performing substantive analytical procedures on depreciation expenses. • Testing, on a sample basis, significant expenditure on capital works to corroborate appropriate treatment. • Testing, on a sample basis, capital work-in-progress to ensure that active projects will result in usable assets and that assets commissioned are transferred in a timely manner. • Evaluating the adequacy of disclosures made in the financial report, including

Responsibilities of the General Manager for the Financial Report

The General Manager is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Local Government Act 1993* and for such internal control as determined necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the General Manager is responsible for assessing Council'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 Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

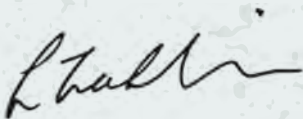
As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager'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 Council'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 financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the General Manager 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.

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



Leigh Franklin
Assistant Auditor-General
Delegate of the Auditor-General

Tasmanian Audit Office

4 September 2020
Hobart

Annual Plan Review

In accordance with direction given in the Local Government Act 1993, Part 7, Division 2, Para 72, sub-para 1b, to provide ‘a statement of the Councils activities and its performance in respect of goals and objectives set for the preceding financial year’, the following report on the delivery of operational tasks given for the 2019-2020 financial year, as linked to the then George Ton Council Strategic Plan, is provided.

The George Town Council Strategic Plan 2016-2026 lists five key strategic goals that shape the operational direction of Council. Those key strategic goals were as follows:

1. Foster Growth of the diverse business and industry mix and to foster population growth.
2. Support an active, vibrant, and culturally diverse community that enjoys liveable and amenity rich neighbourhoods.
3. Conserve our natural environment and heritage and ensure it is enjoyed by our community, visitors and future generations.
4. Strengthen the Vibrancy of our towns and enhance the benefits of living in a rural setting and living close to the river and coast.
5. Ensure Council listens to and understands community needs and continues to make responsible decisions on behalf of the community.

The Council directed for the execution of 48 operational tasks linked to the strategic plan goals. The completion rate of the tasks is as follows:

Strategic Goals	Tasks Completed	Deferred/ Completed after Financial year*	Incomplete	Percentage Completed	Adjusted Tasks	Adjusted Completed Tasks	Percentage of Adjusted Completed Tasks	
1	7	6	1	0	85.71	6	6	100%
2	8	1	7	0	12.5	1	1	100%
3	5	5	0	0	100	5	5	100%
4	19	16	3	0	84.21	16	16	100%
5	9	7	2	0	77.78	7	7	100%
Total	48	35	13	0	72.92	35	35	100%

*Explanatory Note: ‘Actual’ represents the completion rate for all tasks issued via the Annual Plan as linked to the parent Strategic Goal. ‘Adjusted’ represents the same with the removal of multi-year projects carried forward due to intergovernmental funding arrangements, multi-year funding arrangements, and other deferrals due to the COVID-19 pandemic. ‘Adjusted’ then represents the completion rate for all tasks that can be completed within the financial year within COVID-19 restrictions and other government directed restrictions.

A more detailed list of operational tasks, completion status, and notes is located in Annex C.





GEORGE TOWN
COUNCIL

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ANNEX

A

Total Actual Expenditure during 2019/2020 Capital Works Program and Carry Forward Projects		
Asset Class	Project Description	Value greater than \$5000
Bridges	26 Bridge sites - minor failures as identified by AusSpan	\$21,272
	Dalrymple Road - Bridge upgrade - new section East Arm Road	\$342,603
	Back Creek Road Bridge replacement	\$184,029
Bridges Total		\$547,904
Buildings & Structures	Memorial Hall Complex - Sub floor inspection; identification of cause of sub floor rising damp; remedial action; ventilation to all timber floors (in vicinity of GFC): Stage 1	\$5,367
	All building stock -upgrades for access compliance	\$26,043
	All building stock - install roof safety systems	\$9,637
	All building stock - upgrades to exit systems to ensure compliance	\$13,397
	Amenities facilities Sporting complex	\$14,702
	GT Sports complex dwelling - refurbish to bring into use	\$16,252
	Hillwood Hall installation of Stage 1 acoustic surface - subject to committee contribution	\$5,145
	Watch House - electrical and heating upgrade	\$13,333
	Weymouth BBQ and shelter adjacent to hall (Subject to Crown Approval)	\$9,425
	Building Access upgrades as per building condition risk assessments (year 2) (where not part of specific jobs)	\$8,375
	Building roof safety upgrades as per building condition risk assessment (year 2)	\$5,068
	Building Exit upgrades as per building condition risk assessments (year 2) (where not part of specific jobs)	\$9,653
	Building lighting upgrades to LED as per building condition risk assessments	\$11,420
	Toilet block upgrade: demolition of existing and installation of new toilet - Beechford	\$12,132
	Tennis court fencing - Beechford	\$5,242
	Improvements to lunchroom/staff meeting room - Depot	\$29,219
	George Town Football Club Reseal Floors	\$5,200
	Hillwood Hall Stage repairs	\$34,790
	Lagoon Beach Renew toilets, floor and painting, disabled access to Australian Standards	\$38,702
	Repairs to the Memorial Hall concrete pillars.	\$14,964
	Defibrillator units x 4	\$11,812
	York Cove Seniors Centre Accessible path, footpath and drainage, baihai seat	\$17,674
Buildings & Structures Totals		\$317,553

Total Actual Expenditure during 2019/2020 Capital Works Program and Carry Forward Projects		
Asset Class	Project Description	Value greater than \$5000
Footpaths and cycle ways	Footpath renewal, various location noted on footpath survey	\$50,123
	Shared trail 1.16k Low Head	\$127,976
Footpaths and cycle ways Total		\$178,099
Parks, open space and streetscapes	Regent Square Playground Stage 1 (from WO 1326)	\$61,629
	Playground Equipment Replacements	\$6,880
	Cemetery George Town - renewal of rose garden, inc irrigation and beds	\$19,772
	Esplanade Continue bollards and extend carpark	\$20,646
	George Town Football Club Asphalt in front of clubrooms	\$29,891
	George Town Mountain Bike Trail	\$81,338
	George Town Sporting Complex - New water main for future irrigation systems and installation of irrigation system to Cricket and Football grounds	\$114,394
	George Town Swimming Pool-Upgrade irrigation system to Automated System	\$10,270
	George Town Swimming Pool - Front entrance landscaping. K&C in carpark and pedestrian ramps and pram crossings	\$18,406
	Boundary fence - replace with steel posts and wire fence - Hillwood Football ground	\$37,869
	Pontoon George Town - safety railing	\$33,263
	Regents Square Master plan implementation - from Stage 2 forward	\$172,836
	Park furniture renewal programme	\$16,279
	Windmill Point - Irrigation system	\$21,354
	York Cove – Senior Citizens building to Bathurst St - continue landscaping	\$14,444
Parks, open space and streetscapes Total		\$659,269

Plant, machinery & equipment	Passenger Vehicle - GM	\$49,781
	Passenger Vehicle - Replace TLCD	\$41,744
	Utility - works	\$26,791
	Utility - Works Co-ordinator	\$34,541
	8 yard tipper truck - replace PN 3001 and PN 3014	\$163,961
	Ride on mower replace PN5005	\$18,381
	Machinery float - replace PN4010	\$33,077
	Small plant trailer	\$7,529
	Water tanker slide on	\$27,198
	Swimming Pool water slide pump	\$12,656
Plant, machinery & equipment Total		\$415,658
Roads	Road Infrastructure grant - Industry Road	\$510,966
	Franklin Street repair	\$52,085
	Blackspot - Intersection Franklin/Victoria St	\$218,521
	Macquarie Street - Traffic calming works	\$33,556
	Gerzalia Drive CH 0-680m, renewal of failing pavement, condition score 8/10	\$143,396
	Sealed road surface renewal (reseal) at various locations, 7km, as per AMP	\$311,853
	Minor road pavement renewal/strengthening	\$35,926
	Hillwood Road Hillwood - to Berry Farm	\$91,448
	Unsealed road renewal (resheeting) at various locations, 2.5km, as per AMP	\$109,252
	Trevor Street Weymouth - extension	\$10,286
Roads Total		\$1,517,288
Stormwater	Stormwater kerb pit renewal, various locations as noted on pit inspection	\$50,362
Stormwater drainage Total		\$50,362
Kerb and Gutter	Kerb renewal program, Davies and other streets as noted on kerb inspection	\$69,813
Kerb and Gutter Total		\$69,813
Domestic Waste	Kerbside bin replacement 150/140lt and 75/240lt, plus freight	\$12,220
Domestic Waste Total		\$12,220
Waste Transfer Station	Sealing works internal	\$30,865
Waste Transfer station Total		\$30,865

ANNEX

B

Contents

	Page
General Manager's Declaration	2
Financial Statements	
Statement of Comprehensive Income	3
Statement of Financial Position	4
Statement of Changes in Equity	5
Statement of Cash Flows	6
Notes to the Financial Report	
1 About the Financial Statements	7
2 Financial Performance	9
3 Asset Base	26
4 People	40
5 Debt and Risk Management	48
6 Other Information	57
Independent Audit Report	66

General Manager's Declaration

The financial report presents fairly the financial position of the George Town Council as at 30 June 2020 and the results of its operations and cash flows for the year then ended, in accordance with the Local Government Act 1993 (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Shane Power
General Manager

Dated: 14 August 2020

Statement of Comprehensive Income

for the year ended 30 June 2020

(Amounts shown in \$)	Note	Budget 2020	Actual 2020	Actual 2019
Income from continuing operations				
Recurrent Income				
Rates and charges	2.2a	8,539,554	8,604,935	8,232,086
Statutory fees and fines	2.2b	274,794	316,919	392,035
User fees	2.2c	262,992	231,313	289,142
Grants - recurrent	2.2d	1,882,523	2,206,842	1,925,721
Interest	2.2e	95,000	66,043	110,249
Other income	2.2f	124,759	522,402	236,027
Investment revenue from water corporation	2.2g	226,000	113,000	226,000
		11,405,622	12,061,454	11,411,260
Net Capital Income				
Capital grants received specifically for new or upgraded assets	2.2h	7,290,000	1,065,630	5,262,292
Contributions	2.2i	-	32,039	21,861
Net gain/(loss) on disposal of property, plant, equipment and infrastructure	2.2j	-	33,845	10,002
		7,290,000	1,131,514	5,294,155
Total income from continuing operations		18,695,622	13,192,968	16,705,415
Expenses from continuing operations				
Employee benefits	2.3a	(3,611,431)	(3,383,085)	(3,340,700)
Materials and services	2.3b	(3,232,398)	(3,653,610)	(3,045,631)
Impairment of receivables	2.3c	(5,000)	(15,408)	(27,094)
Depreciation and amortisation	2.3d	(2,777,000)	(2,798,874)	(2,841,435)
Finance costs	2.3e	(124,968)	(105,939)	(111,813)
Other expenses	2.3f	(1,548,744)	(1,766,671)	(1,525,309)
Total expenses from continuing operations		(11,299,541)	(11,723,587)	(10,891,982)
Net result from continuing operations		7,396,081	1,469,381	5,813,433
Other comprehensive income				
Items that will not be reclassified to net result				
Fair value adjustments on equity investment asset	3.5	-	(5,366,071)	2,933,858
Net asset revaluation increment/(decrement)	3.6	-	7,934,324	(114,316)
Total Other Comprehensive Income		-	2,568,253	2,819,542
Total Comprehensive Result		7,396,081	4,037,634	8,632,975

The above statement should be read in conjunction with the accompanying notes.

Statement of Financial Position

as at 30 June 2020

(Amounts shown in \$)	Note	Actual 2020	Actual 2019
Assets			
Current assets			
Cash and cash equivalents	3.1	7,616,311	6,822,419
Trade and other receivables	3.2	502,854	629,735
Assets held for sale	3.3	330,000	330,000
Other assets	3.4	70,220	74,643
Total current assets		8,519,385	7,856,797
Non-current assets			
Investment in water corporation	3.5	17,316,852	22,682,923
Property, plant, equipment and infrastructure	3.6	115,992,531	106,986,490
Right of use assets	3.7	177,735	-
Total non-current assets		133,487,118	129,669,413
Total assets		142,006,503	137,526,210
Liabilities			
Current liabilities			
Trade and other payables	3.8	1,037,047	809,542
Trust funds and deposits	3.9	151,911	138,681
Contract liabilities	3.10	667,798	-
Employee provisions	4.1	668,002	613,874
Interest-bearing loans and borrowings	5.1	151,343	145,521
Lease liabilities	5.2	51,630	-
Total current liabilities		2,727,731	1,707,618
Non-current liabilities			
Employee provisions	4.1	132,403	214,231
Interest-bearing loans and borrowings	5.1	2,292,356	2,443,699
Lease liabilities	5.2	127,082	-
Total non-current liabilities		2,551,841	2,657,930
Total liabilities		5,279,572	4,365,548
Net Assets		136,726,931	133,160,662
Equity			
Accumulated surplus		67,383,936	66,441,359
Reserves	6.1	69,342,995	66,719,303
Total Equity		136,726,931	133,160,662

The above statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

for the year ended 30 June 2020

(Amounts shown in \$)	Note	Total	Accumulated	Asset	Fair Value	Other
		Surplus	Surplus	Revaluation	Reserve	Reserves
				Reserve		
Balance as at 30 June 2018		124,527,687	60,616,326	64,391,545	(1,218,337)	738,153
Net result from continuing operations		5,813,433	5,813,433	-	-	-
Fair value adjustment on equity investment asset	3.5	2,933,858	-	-	2,933,858	-
Net asset revaluation increment/(decrement)	3.6	(114,316)	-	(114,316)	-	-
Transfers between reserves	6.1	-	11,600	-	-	(11,600)
Balance as at 30 June 2019		133,160,662	66,441,359	64,277,229	1,715,521	726,553
Adoption of AASB 1058	6.5	(179,665)	(179,665)	-	-	-
Adoption of AASB 15	6.5	(291,700)	(291,700)	-	-	-
Adoption of AASB 16	6.5	-	-	-	-	-
Restated balance as at 1 July 2019		132,689,297	65,969,994	64,277,229	1,715,521	726,553
Net result from continuing operations		1,469,381	1,469,381	-	-	-
Fair value adjustment on equity investment asset	3.5	(5,366,071)	-	-	(5,366,071)	-
Net revaluation reserve increment/(decrement)	3.6	7,934,324	-	7,934,324	-	-
Transfers between reserves	6.1	-	(55,439)	-	-	55,439
Balance as at 30 June 2020		136,726,931	67,383,936	72,211,553	(3,650,550)	781,992

The above statement should be read in conjunction with the accompanying notes.

Statement of Cash Flows

for the year ended 30 June 2020

(Amounts shown in \$)	Note	Actual 2020	Actual 2019
Cash flows from operating activities			
Rates		8,678,102	7,958,902
Statutory fees and charges		347,287	367,035
User charges and other fines (inclusive of GST)		282,313	296,142
Grant		2,206,842	1,925,721
Interest		66,043	110,249
Investment revenue from water corporation		113,000	226,000
Other receipts (inclusive of GST)		543,995	262,027
Net GST refund/payment		818,656	441,284
Payments to suppliers (inclusive of GST)		(6,049,601)	(5,462,725)
Payments to employees		(3,410,785)	(3,192,265)
Finance costs paid		(105,939)	(111,813)
Net cash from (used in) operating activities	2.4	3,489,913	2,820,557
Cash flows from investing activities			
Payments for property, plant, equipment and infrastructure		(3,883,665)	(8,466,402)
Proceeds from sale of property, plant, equipment and infrastructure		91,045	113,602
Developer contributions for capital works		32,039	21,861
Capital grants (inclusive of GST)		1,240,000	7,423,011
Net cash from (used in) investing activities		(2,520,581)	(907,928)
Cash flows from financing activities			
Trust funds and deposits		13,230	(6,329)
Repayment of lease liabilities		(43,149)	-
Proceeds from interest bearing loans and borrowings		-	-
Repayment of interest bearing loans and borrowings		(145,521)	(140,337)
Net cash from (used in) financing activities	2.5	(175,440)	(146,666)
Net increase (decrease) in cash and cash equivalents		793,892	1,765,963
Cash and cash equivalents at the beginning of the financial year		6,822,419	5,056,456
Cash and cash equivalents at the end of the financial year	3.1	7,616,311	6,822,419

The above statement should be read in conjunction with the accompanying notes.

Notes to the Financial Report

for the year ended 30 June 2020

1 About the financial statements

This section outlines the basis on which the Council's financial statements have been prepared including key judgements and estimates and any events which occurred subsequent to balance date that required reporting.

1.1 Reporting entity

- (a) George Town Council is a body corporate with perpetual succession and a common seal. Council's main office is located at Anne Street, George Town.
- (b) The purpose of the Council is to:
 - provide for health, safety and welfare of the community;
 - to improve the overall quality of life of people in the local community;
 - promote appropriate business and employment opportunities

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the Local Government Act 1993 (LGA1993) (as amended). Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities. As a result this financial report does not comply with International Financial Reporting Standards.

This financial report has been prepared on the accrual and going concern basis.

All amounts are presented in Australian dollars and unless stated, have been rounded to the nearest dollar.

This financial report has been prepared under the historical cost convention, except where specifically stated.

Unless otherwise stated, all accounting policies are consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

The financial report includes transactions for all special Committees of Council. Council does not control any subsidiary or participate in any joint venture.

Notes to the Financial Report

for the year ended 30 June 2020

1.3 Use of judgements and estimates

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. 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. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Judgements made by Council that have significant effects on the financial report are disclosed in the relevant notes as follows:

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 4.1.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 4.3.

Fair value of property, plant, equipment and infrastructure

Assumptions and judgements are utilised in determining the fair value of Council's property, plant, equipment and infrastructure including useful lives and depreciation rates. These assumptions are discussed in note 3.6.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 3.5.

1.4 Events occurring after balance date

No significant events occurred after balance date that require reporting.

Notes to the Financial Report

for the year ended 30 June 2020

2 Financial performance

This section outlines the financial performance of Council including its functions/activities. Details of operating income, expenses, cash flow information, management indicators compared with benchmarks and significant business activities are disclosed in the notes.

2.1 Functions/Activities of the Council

2.1a Revenue, expenses and assets attributable to each function as categorised in Note 2.1c below:

(Amounts shown in \$)	Income from continuing operations		Expenses from continuing operations		Result from continuing operations		Assets	
	2020	2019	2020	2019	2020	2019	2020	2019
Roads, streets and bridges	1,761,317	5,665,044	3,348,715	3,131,558	(1,587,398)	2,533,486	82,893,644	74,016,201
Drainage	-	-	217,614	256,352	(217,614)	(256,352)	9,603,219	9,718,155
Waste management	1,173,636	1,380,025	1,145,208	1,136,726	28,428	243,299	2,286,160	2,233,845
Community amenities	51,458	271,135	1,257,392	1,284,122	(1,205,934)	(1,012,987)	9,655,310	9,917,010
Environmental health	5,138	16,543	97,653	95,507	(92,515)	(78,964)	-	-
Planning services	65,256	100,366	308,359	294,865	(243,103)	(194,499)	-	-
Building control	157,685	183,729	947,665	892,142	(789,980)	(708,413)	-	-
Economic development	19,446	30,266	277,800	248,583	(258,354)	(218,317)	-	-
Community services	485,038	22,593	259,321	106,847	225,717	(84,254)	-	-
Recreation facilities	255,425	144,451	607,596	374,851	(352,171)	(230,400)	3,193,251	2,665,611
Governance and administration	8,830,731	8,526,635	2,359,022	2,062,270	6,471,709	6,464,365	33,552,074	38,121,747
Other - non attributable	387,838	364,628	897,242	1,008,159	(509,404)	(643,531)	822,845	853,641
	13,192,968	16,705,415	11,723,587	10,891,982	1,469,381	5,813,433	142,006,503	137,526,210

Grants included in Income from continuing operations:

	2020	2019
Roads, streets and bridges	1,746,352	5,583,447
Drainage	-	-
Waste management	-	210,000
Community amenities	-	-
Environmental health	-	-
Planning services	-	-
Building control	-	-
Economic development	-	-
Community services	249,472	24,136
Recreation facilities	174,226	304,030
Governance and administration	1,102,422	1,066,400
Other - non attributable	-	-
	3,272,472	7,188,013

2.1b Reconciliation of Assets with the Statement of Financial Position at 30 June:

	2020	2019
Current assets	8,519,385	7,856,797
Non- current assets	133,487,118	129,669,413
	142,006,503	137,526,210

Notes to the Financial Report

for the year ended 30 June 2020

2.1 Functions/Activities of the Council (continued)

2.1c Nature and objective of functions/activities

Roads, streets and bridges

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting.

Drainage

Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping of creeks but excludes drainage associated with road works, flood mitigation and agriculture.

Waste Management

Collection, handling, processing and disposal of all waste materials.

Community amenities

Operation and maintenance of housing for aged persons and persons of limited means, Civic Centre, Council halls (excluding indoor sports complexes).

Environmental Health/Environmental Management

Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries. Environmental Management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Planning Services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs.

Building control

The development and maintenance of building constructions standards.

Economic development

Maintenance and marketing of tourist facilities, property development and operation of caravan parks.

Community services

Administration and operation of dog registration, operation of pounds, control of straying stock and noxious weeds. Operation and support of the performing arts, museum and the presentation of events. Community Development which provides for the implementation of a process by which strategies and plans can be developed so that the Council can fulfil their general responsibility for enhancing the quality of life of the whole community.

Recreation facilities

Operation and maintenance of sporting facilities (includes swimming pools, active and passive recreation and recreation centres).

Governance and administration

Operation and maintenance of council chambers, administration offices, and councillors.

Other - not attributable

Rates and charges and work not attributed elsewhere.

Notes to the Financial Report

for the year ended 30 June 2020

2.2 Income from continuing operations

(Amounts shown in \$)	2020	2019
Recurrent income		
2.2a Rates and charges		
General	7,290,646	6,992,891
Fire levy	275,611	280,125
Garbage charge	1,038,678	976,994
Rates and charges in advance	-	(17,924)
<i>Total rates and charges</i>	8,604,935	8,232,086
2.2b Statutory fees and fines		
Animal control and environmental fees	34,756	30,156
Town planning fees	203,216	269,687
Land information certificates	78,947	92,192
<i>Total statutory fees and fines</i>	316,919	392,035
2.2c User fees		
Town planning fees	19,651	24,385
Waste disposal fees	121,354	162,264
Other fees and charges	90,308	102,493
<i>Total user fees</i>	231,313	289,142
2.2d Grants - recurrent		
Australian Government Financial Assistance Grants - General Purpose	1,102,421	1,066,400
Australian Government Financial Assistance Grants - Roads	824,340	811,971
Australian Government Financial Assistance Grants - Bridges	20,517	23,214
Tasmanian Government - Community Services	249,472	22,546
Other	10,092	1,590
<i>Total recurrent grants</i>	2,206,842	1,925,721
2.2e Interest		
Interest on financial assets	66,043	110,249
<i>Total interest</i>	66,043	110,249
2.2f Other income		
Reimbursements	107,655	190,173
Fuel rebate	12,331	15,924
Sundry	30,424	29,930
COVID 19 - Business Partners Contributions	149,047	-
Volunteer services	222,945	-
<i>Total other income</i>	522,402	236,027
2.2g Investment revenue from water corporation		
Dividend revenue received	59,261	118,522
Tax equivalent received	38,476	76,951
Guarantee fee received	15,263	30,527
<i>Total investment revenue from water corporation</i>	113,000	226,000
Total recurrent income	12,061,454	11,411,260

Notes to the Financial Report

for the year ended 30 June 2020

2.2 Income from continuing operations (continued)

(Amounts shown in \$)	2020	2019
2.2h Net capital income		
<i>Capital grants received specifically for new or upgraded assets</i>		
Australian Government - Roads to Recovery, Hillwood and Leam Roads, Street Lighting	335,000	571,262
Australian Government - Back Creek Bridge, Industry and Soldier Settlement Roads	249,665	4,177,000
Australian Government - Waste Transfer Station Upgrade	-	210,000
Australian Government - Levelling the Playing Fields	39,136	225,000
Australian Government - George Town Mountain Bike Trail	106,829	-
Australian Government - Netball Courts Resurface	-	29,030
Tasmanian Government - George Town Mountain Bike Trail Feasibility Study	-	50,000
Tasmanian Government - Blackspot Programme	335,000	-
Other	-	-
<i>Total grants - capital</i>	1,065,630	5,262,292
2.2i Contributions		
Developer contributions	32,039	21,861
<i>Total contributions</i>	32,039	21,861
2.2j Net gain/(loss) on disposal of property, plant, equipment and infrastructure		
Proceeds of sale	91,045	113,602
Assets held for sale disposed	-	(50,000)
Written down value of non-current assets disposed	(57,200)	(53,600)
<i>Total gain/(loss)</i>	33,845	10,002
Total net capital income	1,131,514	5,294,155
Total income from continuing operations	13,192,968	16,705,415

Notes to the Financial Report

for the year ended 30 June 2020

2.2 Income from continuing operations (continued)

(Amounts shown in \$)

2020

2019

2.2.1 Grants received by funding source and conditions attached

Funding source

Australian Government funded grants	2,677,908	7,113,877
Tasmanian Government funded grants	584,472	72,546
Other	10,092	1,590
Total	3,272,472	7,188,013

The Australian Government provides untied Financial Assistance Grants to Council for general purpose use and the provision of local roads. In both years the Australian Government made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Australian Government Financial Assistance Grants being above that originally budgeted in 2019-20 by \$941,261 (2018-19 by \$964,042). This has impacted the Statement of Comprehensive Income resulting in the result from continuing operations being higher by the same amount.

Conditions on grants

Non-reciprocal grants which were obtained on the condition that they be expended for specified purposes or in a future period, but which are not yet expended in accordance with those conditions, are as follows:

Unexpended at the close of the previous reporting period	1,278,868
Less: expended during the current period from revenues recognised in previous reporting periods	
Australian Government - Soldier Settlement Road	(1,209,958)
Australian Government - The Glen Road	(36,379)
Northern Tasmanian Waste Management Group - Waste Transfer Station	(17,395)
	<u>(1,263,732)</u>
Plus: recognised as revenues in this reporting period but not yet expended in accordance with the conditions	
Australian Government - Industry Road	179,665
Australian Government - Levelling the Playing Fields	215,478
	<u>395,143</u>
Unexpended at the close of this reporting period	<u>410,279</u>
Net increase (decrease) in non-reciprocal grant revenues for the year	<u>(868,589)</u>

2.2.m Recognition and measurement

Rates and charges

The date of the last general revaluation of land for rating purposes within the municipality was 1 July 2018.

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Council recognises revenue from rates and annual charges for the amount it is expected to be entitled to at the beginning of the rating period to which they relate, or when the charge has been applied. Rates and charges in advance are recognised as a financial liability until the beginning of the rating period to which they relate.

Refer to note 6.5 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 118 and AASB 1004 - applicable for the 2019 comparative

Rate income is recognised as revenue when Council obtains control over the assets comprising the receipt. Control over assets acquired from rates is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates.

Notes to the Financial Report

for the year ended 30 June 2020

2.2 Income from continuing operations (continued)

Statutory fees and fines

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Fees and fines are recognised when or as the performance obligation is completed, or when the taxable event has been applied and Council has an unconditional right to receive payment.

Refer to note 6.5 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 118 and AASB 1004 - applicable for the 2019 comparative

Fees and fines are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs. A provision for impairment is recognised when collection in full is no longer probable.

User fees

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Council recognises revenue from user fees and charges when or as the performance obligation is completed and the customer receives the benefit of the goods or services being provided. Licences granted by Council are all either short-term or low value and all revenue is recognised at the time that the licence is granted rather than the term of the licence.

Refer to note 6.5 for accounting policy related to AASB 15 and AASB 1058.

Accounting policy under AASB 118 and AASB 1004 - applicable for the 2019 comparative

Fee income is recognised as revenue when the service has been provided, or the payment is received, whichever first occurs. A provision for impairment is recognised when collection in full is no longer probable.

Grants - recurrent and capital

Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019

Council recognises untied grant revenue and those without performance obligations when received. In cases where funding includes specific performance obligations or is to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and recognises income as obligations are fulfilled.

The performance obligations are varied based on the agreement, but include the delivery of a community services program and construction of roads and other infrastructure.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control and within grant agreements there may be some performance obligations where control transfers at a point in time and others which have continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

For construction projects, this is generally as the construction progresses in accordance with costs incurred since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

Refer to note 6.5 for accounting policy related to AASB 15 and AASB 1058.

Notes to the Financial Report

for the year ended 30 June 2020

2.2 Income from continuing operations (continued)

Accounting policy under AASB 1004 - applicable for the 2019 comparative

Grant income is recognised as revenue when Council obtains control over the assets comprising the receipt. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer. Where grants recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant is also disclosed. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year. A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date and conditions include a requirement to refund unused contributions. Revenue is then recognised as the various performance obligations under an agreement are fulfilled. Council does not currently have any reciprocal grants. Unreceived contributions over which Council has control are recognised as receivables.

Interest

Interest is recognised progressively as it is earned.

Other income

Rental income

Rents are recognised as revenue when the payment is due or the payment is received, whichever first occurs. Rental payments received in advance are recognised as a prepayment until they are due.

Operating leases as lessor

Council is a lessor and enters into agreements with a number of lessees. These include only non-commercial agreements. Where leases are non-commercial agreements, these are generally with not for profit, such as sporting, organisations. In these cases subsidised or peppercorn rents are charged because Council recognises part of its role is community service and community support. In these situations, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at depreciated replacement cost.

Volunteer services

Council recognises the inflow of resources in the form of volunteer services where the fair value of those services can be reliably measured and Council would have purchased those services if they had not been donated.

Investment revenue from water corporation

Dividend revenue is recognised when Council's right to receive payment is established and it can be reliably measured.

Notes to the Financial Report

for the year ended 30 June 2020

2.2 Income from continuing operations (continued)

Contributions

Accounting policy under AASB 15 - applicable from 1 July 2019

Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.

Refer to note 6.5 for accounting policy related to AASB 15.

Accounting policy under AASB 1004 - applicable for the 2019 comparative

Contributions are recognised as revenue when Council obtains control over the assets comprising the receipt. Revenue is recognised when Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to Council and the amount of the contribution can be measured reliably. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer. Where contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused contribution is also disclosed. The note also discloses the amount of unused contribution from prior years that was expended on Council's operations during the current year. Unreceived contributions over which Council has control are recognised as receivables. Non-monetary contributions (including developer contributions) with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets. Non-monetary contributions below the thresholds are recorded as revenue.

Net gain/(loss) on disposal of property, plant, equipment and infrastructure

The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.

Notes to the Financial Report

for the year ended 30 June 2020

2.3 Expenses from continuing operations

(Amounts shown in \$)

	2020	2019
2.3a Employee benefits		
Wages and salaries	2,708,097	2,648,803
Workers compensation	33,009	54,014
Annual leave and long service leave	318,686	453,906
Personal leave	54,035	61,859
Time in lieu	1,571	1,363
Allowances	41,178	37,873
Superannuation	345,297	309,067
Fringe benefits tax	34,517	15,466
Payroll tax	99,126	108,111
Uniforms	19,148	21,822
	3,654,664	3,712,284
Less amounts capitalised	(271,579)	(371,584)
Total employee benefits	3,383,085	3,340,700
2.3b Materials and services		
Building maintenance	152,457	148,974
Information technology	86,396	129,798
Grounds maintenance	187,291	148,019
Office administration	75,972	72,941
Plant operating	196,491	272,640
Private works	48,731	2,356
Professional services	768,789	620,854
Roads and infrastructure maintenance	392,861	301,350
Swimming pool operation	132,573	124,967
Waste management disposal	865,678	801,920
COVID 19 response materials	69,222	-
Volunteer services	222,945	-
Other materials and contracts	454,204	421,812
Total materials and services	3,653,610	3,045,631
<i>Auditors remuneration</i>		
The base audit fee for the audit of the financial statements for the current year was \$27,130 (2019: \$27,130)		
2.3c Impairment of receivables		
Provision for impairment movement	15,408	27,094
Other debtors	-	-
Total impairment of receivables	15,408	27,094

Notes to the Financial Report

for the year ended 30 June 2020

2.3 Expenses from continuing operations (continued)

(Amounts shown in \$)

	2020	2019
2.3d Depreciation and amortisation		
Property		
Buildings	578,885	578,884
Plant and equipment		
Plant and machinery	258,685	252,014
Furniture and fixtures	40,529	41,660
Domestic waste	19,970	19,461
Infrastructure		
Roads	1,054,203	1,115,909
Kerb and gutter	83,925	109,283
Footpaths and cycleways	70,776	86,615
Light poles	30,796	30,796
Bridges	204,536	201,634
Drainage	166,433	190,160
Parks and reserves	103,219	88,307
Playground equipment	63,477	47,655
Waste transfer station	79,314	79,057
Right of use assets	44,126	-
<i>Total depreciation and amortisation</i>	2,798,874	2,841,435
2.3e Finance costs		
Interest - Borrowings	103,274	111,813
Interest - Lease liabilities	2,665	-
<i>Total finance costs</i>	105,939	111,813
2.3f Other expenses		
Advertising	48,376	50,598
Bank fees and charges	13,362	12,162
Government levies	302,868	303,037
Community grants - COVID 19	177,787	-
Community grants - Other	25,259	20,693
Course seminar & conference registration	28,829	28,872
Elected members allowances	166,282	164,117
Electricity	259,183	244,467
Insurance	155,110	128,387
Land tax	46,388	37,610
Telephone charges	49,304	52,598
Vehicle registration	32,432	40,851
Plant hire costs and recovery	(6,259)	(42,285)
Software licences	145,799	114,718
Sponsorships	23,556	18,148
Subscriptions and memberships	87,469	80,995
TasWater charges	80,713	64,277
COVID 19 other costs	556	-
Low value leases (2020 only)	243	-
Other	129,414	206,064
<i>Total other expenses</i>	1,766,671	1,525,309
Total expenses from continuing operations	11,723,587	10,891,982

Notes to the Financial Report

for the year ended 30 June 2020

2.3 Expenses from continuing operations (continued)

2.3g Recognition and measurement

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably. Further details of the nature and method of recognition and measurement of each expense item are set out below.

Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits. See also note 4.1.

Materials and services

Routine maintenance, repair costs, and minor renewal costs are expensed as incurred. Where the repair relates to the replacement of a component of an asset and the cost exceeds the capitalisation threshold the cost is capitalised and depreciated. The carrying value of the replaced asset is expensed.

Impairment of receivables

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 3.2.

Depreciation and amortisation

Buildings, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right of use assets are amortised over the lease term, unless the intention is to retain the asset, in which case it is amortised over the useful life of the asset. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.

Land and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life. The non-depreciation of road earthwork assets shall be reviewed at least at the end of each reporting period, to ensure that the accounting policy applied to particular earthwork assets reflects the most recent assessment of the useful lives of the assets, having regard to factors such as asset usage, physical deterioration and technical and commercial obsolescence.

Notes to the Financial Report

for the year ended 30 June 2020

2.3 Expenses from continuing operations (continued)

Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless otherwise stated:

	Period
Buildings	30 - 75 years
Plant and equipment	
Plant and machinery	3 - 20 years
Furniture and fixtures	5 - 20 years
Domestic waste	3 - 5 years
Roads	
road pavements and seals	21-150 years
road formation and earthworks	Unlimited
road kerb and gutter	15-110 years
Bridges	
bridges substructure	10 - 80 years
bridges superstructure	10 - 80 years
Other Infrastructure	
Footpaths and cycleways	30 - 90 years
Drainage	20 - 100 years
Waste transfer station	30 years
Light poles	40 years
Parks and reserves	10 - 50 years
Playground equipment	10 - 20 years
Waste transfer station	30 years
Right of use assets	2 - 5 years

Finance costs

Finance costs represent interest on interest-bearing loans, lease liabilities and borrowings. Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period.

Notes to the Financial Report

for the year ended 30 June 2020

2.4 Reconciliation of cash flows from operating activities to surplus (deficit)

(Amounts shown in \$)	2020	2019
Result from continuing operations	1,469,381	5,813,433
Depreciation and amortisation	2,798,874	2,841,435
Net (gain)/loss on disposal of property, plant, equipment and infrastructure	(33,845)	(10,002)
Capital grants received specifically for new or upgraded assets	(1,240,000)	(7,423,011)
Developer contributions	(32,039)	(21,861)
Change in assets and liabilities:		
Decrease/(increase) in trade and other receivables	126,881	1,300,410
Decrease/(increase) in other assets	4,423	(29,432)
Increase/(decrease) in trade and other payables	227,505	201,150
Increase/(decrease) in contract liabilities	196,433	-
Increase/(decrease) in employee provisions	(27,700)	148,435
<i>Net cash provided by/(used in) operating activities</i>	3,489,913	2,820,557
Reconciliation of cash and cash equivalents		
Cash and cash equivalents	7,616,311	6,822,419
<i>Total reconciliation of cash and cash equivalents</i>	7,616,311	6,822,419

2.5 Reconciliation of liabilities arising from financing activities

(Amounts shown in \$)	2020	2019
Trust funds and deposits		
<i>Balance at the beginning of the financial year</i>	138,681	145,010
Net movements	13,230	(6,329)
<i>Balance at the end of the financial year</i>	151,911	138,681
Interest-bearing loans and borrowings		
<i>Balance at the beginning of the financial year</i>	2,589,220	2,729,557
Cash repayments	(145,521)	(140,337)
<i>Balance at the end of the financial year</i>	2,443,699	2,589,220
Lease liabilities		
<i>Balance at the beginning of the financial year</i>	-	-
Adjustment due to AASB 16 adoption	211,731	
New leases	10,130	
Cash repayments	(43,149)	
<i>Balance at the end of the financial year</i>	178,712	

Notes to the Financial Report

for the year ended 30 June 2020

2.6 Management indicators

(Amounts shown in \$)

2.6a Underlying surplus or deficit

	Benchmark	2020	2019	2018	2017
Recurrent income ¹ less		11,937,759	11,290,066	10,773,492	10,634,195
recurrent expenditure		11,476,022	10,891,982	10,874,797	11,747,057
Underlying surplus/deficit	\$ Nil	461,737	398,084	(101,305)	(1,112,862)

¹ Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature as set out below:

Income from continuing operations	13,192,968	16,705,415		
Less non-operating income				
Financial Assistance Grant in advance - prior year	964,042	912,737		
Financial Assistance Grant in advance - current year	(967,171)	(964,042)		
Grants - Capital	(1,065,630)	(5,262,292)		
Developer contributions	(32,039)	(21,861)		
Proceeds from insurance claims	(5,364)	(79,891)		
Income related to COVID 19	(149,047)	-		
Recurrent income	11,937,759	11,290,066		
Expenses from continuing operations	11,723,587	10,891,982		
Less non-operating expenditure				
Expenses related to COVID 19	(247,565)	-		
Recurrent expenditure	11,476,022	10,891,982		

The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.

The underlying surplus in the current year continues a significant improvement compared with the results of 2018 and 2017. This improvement is resultant of the continued positive outcomes of an organisational review and financially responsible budget which was achieved with additional surplus. The underlying surplus has been adjusted to remove the impacts of the COVID -19 response.

2.6b Underlying surplus or deficit ratio

Underlying surplus or deficit		461,737	398,084	(101,305)	(1,112,862)
Recurrent income		11,937,759	11,290,066	10,773,492	10,634,195
Underlying surplus ratio %	0%	3.9%	3.5%	-0.9%	-10.5%

This ratio serves as an overall measure of financial operating effectiveness. The reasons for the result in the current year are consistent with the comments at note 2.6a.

Notes to the Financial Report

for the year ended 30 June 2020

2.6 Management indicators (continued)

(Amounts shown in \$)	Benchmark	2020	2019	2018	2017
2.6c Net financial liabilities					
Liquid assets less		8,119,165	7,452,154	6,986,601	5,210,578
total liabilities		5,279,572	4,365,548	4,162,629	4,481,824
Net financial liabilities	\$ Nil	2,839,593	3,086,606	2,823,972	728,754

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall. The primary reason for the strong position at the end of the 2020 year was due to the increase in cash flows from operating activities, consistent operating performance in line with budget, and capital works being substantially funded from external grant funding.

2.6d Net financial liabilities ratio

Net financial liabilities		2,839,593	3,086,606	2,823,972	728,754
Recurrent income		11,937,759	11,290,066	10,773,492	10,634,195
Net financial liabilities ratio %	0% - (50%)	23.8%	27.3%	26.2%	6.9%

This ratio indicates the net financial obligations of Council compared to its recurrent income. The reason for the solid performance is consistent with the comments in note 2.6c.

2.6e Asset consumption ratio

An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

Transport Infrastructure

Depreciated replacement cost	74,603,801	64,857,989	61,649,894	57,022,830
Current replacement cost	111,561,620	104,710,061	99,988,527	102,121,897
Asset consumption ratio %	66.9%	61.9%	61.7%	55.8%

Buildings

Depreciated replacement cost	9,597,741	9,855,651	10,078,851	10,345,526
Current replacement cost	24,360,532	24,039,558	23,683,873	23,429,145
Asset consumption ratio %	39.4%	41.0%	42.6%	44.2%

Drainage

Depreciated replacement cost	9,603,219	9,718,155	9,779,787	9,846,531
Current replacement cost	16,570,958	16,519,461	16,390,933	16,295,064
Asset consumption ratio %	58.0%	58.8%	59.7%	60.4%

This ratio indicates the level of service potential available in Council's existing asset base. The increase in the Transport Infrastructure reflects the revaluation of assets in the current year together with investments in recent years on road upgrades. Drainage has remained stable and Buildings have declined marginally but remain in line with Council's current long term strategy.

Notes to the Financial Report

for the year ended 30 June 2020

2.6 Management indicators (continued)

(Amounts shown in \$)

Benchmark 2020 2019 2018 2017

2.6f Asset renewal funding ratio

An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.

Transport Infrastructure

Projected capital funding outlays ¹		13,597,000	18,765,000	24,652,000	17,027,247
Projected capital expenditure funding ²		13,597,000	18,675,000	24,652,000	17,027,152
Asset renewal funding ratio %	90-100%	100.0%	100.5%	100.0%	100.0%

Buildings

Projected capital funding outlays ¹		3,612,000	4,586,000	4,021,000	5,320,005
Projected capital expenditure funding ²		3,772,000	4,450,000	3,501,255	5,320,005
Asset renewal funding ratio %	90-100%	95.8%	103.1%	114.8%	100.0%

Drainage

Projected capital funding outlays ¹		796,000	952,000	898,000	844,800
Projected capital expenditure funding ²		796,000	956,000	898,000	844,800
Asset renewal funding ratio %	90-100%	100.0%	99.6%	100.0%	100.0%

¹ Current value of projected capital funding outlays for an asset identified in Council's long-term financial plan.

² Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.

This ratio measures Council's capacity to fund future asset replacement requirements. Council completed asset management plans in 2019 to assess future needs and guide long term financial planning.

Notes to the Financial Report

for the year ended 30 June 2020

2.6 Management indicators (continued)

(Amounts shown in \$)	Benchmark	2020	2019	2018	2017
2.6g Asset sustainability ratio					
Capex on replacement/renewal of existing assets		2,286,323	2,636,032	1,318,235	1,349,734
Annual depreciation expense ¹		2,754,748	2,841,435	2,726,217	2,970,843
Asset sustainability ratio %	100.0%	83.0%	92.8%	48.4%	45.4%

¹ Annual depreciation expense excludes depreciation of right of use assets.

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base.

(Amounts shown in \$)	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
2020			
Buildings	226,689	90,496	317,185
Plant and machinery	403,003	18,000	421,003
Furniture and fixtures	-	-	-
Domestic waste	12,220	-	12,220
Roads	688,500	849,897	1,538,397
Kerb and gutter	69,813	-	69,813
Footpaths and cycleways	71,163	128,865	200,028
Light poles	-	-	-
Bridges	548,320	-	548,320
Drainage	51,497	-	51,497
Parks and reserves	215,118	510,084	725,202
Total	2,286,323	1,597,342	3,883,665
2019			
Buildings	164,133	50,853	214,986
Plant and machinery	469,086	48,247	517,333
Furniture and fixtures	-	-	-
Domestic waste	-	74,437	74,437
Roads	1,573,977	5,110,885	6,684,862
Kerb and gutter	-	-	-
Footpaths and cycleways	7,144	-	7,144
Light poles	-	-	-
Bridges	32,683	-	32,683
Drainage	113,604	-	113,604
Parks and reserves	275,404	545,949	821,353
Total	2,636,032	5,830,371	8,466,402

2.7 Significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council has determined that it does not have any significant business activities.

Notes to the Financial Report

for the year ended 30 June 2020

3 Asset base

This section outlines the assets held by Council used to generate its financial performance and services for the community and operating liabilities incurred as a result, excluding employee provisions and interest bearing long term debts which are discussed in section 4 *People* and 5 *Debt and Risk Management* respectively.

3.1 Cash and cash equivalents

(Amounts shown in \$)	2020	2019
Cash on hand	2,340	2,306
Cash at bank	599,947	1,075,235
Money market call account	5,331,627	4,086,573
Term deposits (less than 3 months maturity)	1,682,397	1,658,305
Total cash and cash equivalents	7,616,311	6,822,419

Council's cash and cash equivalents are subject to a number of internal and external restrictions that limit amounts available for discretionary or future use. These following amounts represent the balance of restricted funds:

- Trust funds and deposits (note 3.9)	151,911	138,681
- Leave provisions (note 4.1)	800,405	828,105
- Conditions on grants (note 2.2i) (2019 only)	-	410,279
- Grants received in advance (note 3.10) (2020 only)	354,036	-
- Reserves (note 6.1)	781,992	726,553
Restricted funds	2,088,344	2,103,618
Total unrestricted cash and cash equivalents	5,527,967	4,718,801

Restricted funds represent:

- i) Trust funds and deposits, including refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.
- ii) Funds held to fund leave provisions.
- iii) Grants received in advance until specific performance obligations required under funding arrangements are completed.
- iv) Reserves held where Council has resolved to restrict cash funds for a particular purpose. The value of the funds is recorded as a reserve until such time as the funds are required for the particular purpose, at which time the reserve is reduced.

Recognition and measurement

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand, deposits at call, and other liquid investments.

3.2 Trade and other receivables

(Amounts shown in \$)	2020	2019
Rates debtors	464,934	382,773
Provision for expected credit loss - rate debtors	(85,066)	(69,418)
Payroll suspense	(14,352)	(2,232)
Other debtors	59,578	110,321
Provision for expected credit loss - other debtors	-	(240)
Net GST receivable	77,760	208,531
Total trade and other receivables	502,854	629,735

Notes to the Financial Report

for the year ended 30 June 2020

3.2 Trade and other receivables (continued)

Recognition and measurement

Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information. Council has established a provision matrix to facilitate the impairment assessment.

For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

3.3 Assets held for sale

(Amounts shown in \$)

2020

2019

Land held for resale	330,000	330,000
<i>Total assets held for sale</i>	330,000	330,000

Recognition and measurement

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and is not subject to depreciation. Non-current assets, disposal groups and related liabilities are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification.

Notes to the Financial Report

for the year ended 30 June 2020

3.4 Other assets

(Amounts shown in \$)	2020	2019
Prepayments	66,549	67,346
Accrued interest income	3,671	7,297
<i>Total other assets</i>	70,220	74,643

3.5 Investment in water corporation

(Amounts shown in \$)	2020	2019
Opening Balance	22,682,923	19,749,065
Change in fair value of investment	(5,366,071)	2,933,858
<i>Total investment in water corporation</i>	17,316,852	22,682,923

Recognition and measurement

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: Financial Instruments to irrevocably classify this equity investment as designated as fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 6.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured. Fair value was determined by using Council's ownership interest against TasWater's net asset value at balance date. At 30 June 2020, Council held a 1.20% ownership interest in TasWater (2019: 1.22%) which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Notes to the Financial Report

for the year ended 30 June 2020

3.6 Property, plant, equipment and infrastructure

(Amounts shown in \$)	Gross book value		Accumulated depreciation			Total	
	2020	2019	2020	2019	2020	2019	
Property							
At fair value							
Land	5,794,500	5,794,500	-	-	5,794,500	5,794,500	
Land under roads	7,851,877	5,946,759	-	-	7,851,877	5,946,759	
Buildings	24,360,532	24,039,558	(14,762,791)	(14,183,907)	9,597,741	9,855,651	
Total property	38,006,909	35,780,817	(14,762,791)	(14,183,907)	23,244,118	21,596,910	
Plant and equipment							
At fair value							
Plant and machinery	4,055,528	4,413,525	(2,374,746)	(2,837,861)	1,680,782	1,575,664	
At cost							
Furniture and fixtures	816,491	816,491	(645,157)	(604,628)	171,334	211,863	
Domestic waste	206,675	194,455	(152,471)	(132,501)	54,204	61,954	
Total plant and equipment	5,078,694	5,424,471	(3,172,374)	(3,574,990)	1,906,320	1,849,481	
Infrastructure							
At fair value							
Roads	83,944,787	78,288,904	(25,145,808)	(26,819,533)	58,798,979	51,469,371	
Kerb and gutter	9,107,847	8,547,139	(3,434,102)	(4,456,809)	5,673,745	4,090,330	
Footpaths and cycleways	5,857,854	5,565,489	(2,533,804)	(2,936,161)	3,324,050	2,629,328	
Light poles	1,187,153	1,187,153	(364,308)	(333,512)	822,845	853,641	
Bridges	12,651,132	12,308,529	(5,844,105)	(5,639,569)	6,807,027	6,668,960	
Drainage	16,570,958	16,519,461	(6,967,739)	(6,801,306)	9,603,219	9,718,155	
Parks and reserves	3,042,559	2,784,422	(1,194,804)	(1,091,584)	1,847,755	1,692,838	
Playground equipment	1,228,252	806,328	(316,496)	(253,019)	911,756	553,309	
Waste transfer station	2,401,863	2,370,998	(278,421)	(199,107)	2,123,442	2,171,891	
Total infrastructure	135,992,405	128,378,423	(46,079,587)	(48,530,600)	89,912,818	79,847,823	
Work in progress							
Buildings	57,569	61,359	-	-	57,569	61,359	
Plant and machinery	-	-	-	-	-	-	
Furniture and fixtures	-	-	-	-	-	-	
Domestic waste	-	-	-	-	-	-	
Roads	103,384	3,210,485	-	-	103,384	3,210,485	
Kerb and gutter	-	-	-	-	-	-	
Footpaths and cycleways	128,865	968	-	-	128,865	968	
Light poles	-	-	-	-	-	-	
Bridges	205,717	-	-	-	205,717	-	
Drainage	-	-	-	-	-	-	
Parks and reserves	433,740	419,464	-	-	433,740	419,464	
Total work in progress	929,275	3,692,276	-	-	929,275	3,692,276	
Total property, plant, equipment & infrastructure	180,007,283	173,275,987	(64,014,752)	(66,289,497)	115,992,531	106,986,490	

Notes to the Financial Report

for the year ended 30 June 2020

3.6 Property, plant, equipment and infrastructure (continued)

(Amounts shown in \$)	Balance at beginning of financial year	Acquisition of assets	Revaluation increase (decrease)	Depreciation and amortisation	Written down value of disposals	Assets transferred to held for sale	Transfers	Balance at end of financial year
2020								
Property								
Land	5,794,500	-	-	-	-	-	-	5,794,500
Land under roads	5,946,759	-	1,905,118	-	-	-	-	7,851,877
Buildings	9,855,651	-	-	(578,885)	-	-	320,975	9,597,741
Total property	21,596,910	-	1,905,118	(578,885)	-	-	320,975	23,244,118
Plant and equipment								
Plant and machinery	1,575,664	-	-	(258,685)	(57,200)	-	421,003	1,680,782
Furniture and fixtures	211,863	-	-	(40,529)	-	-	-	171,334
Domestic waste	61,954	-	-	(19,970)	-	-	12,220	54,204
Total plant and equipment	1,849,481	-	-	(319,184)	(57,200)	-	433,223	1,906,320
Infrastructure								
Roads	51,469,371	-	3,738,312	(1,054,203)	-	-	4,645,499	58,798,979
Kerb and gutter	4,090,330	-	1,597,527	(83,925)	-	-	69,813	5,673,745
Footpaths and cycleways	2,629,328	-	693,367	(70,776)	-	-	72,131	3,324,050
Light poles	853,641	-	-	(30,796)	-	-	-	822,845
Bridges	6,668,960	-	-	(204,536)	-	-	342,603	6,807,027
Drainage	9,718,155	-	-	(166,433)	-	-	51,497	9,603,219
Parks and reserves	1,692,838	-	-	(103,219)	-	-	258,136	1,847,755
Playground equipment	553,309	-	-	(63,477)	-	-	421,924	911,756
Waste transfer station	2,171,891	-	-	(79,314)	-	-	30,865	2,123,442
Total infrastructure	79,847,823	-	6,029,206	(1,856,679)	-	-	5,892,468	89,912,818
Work in progress								
Buildings	61,359	317,185	-	-	-	-	(320,975)	57,569
Plant and machinery	-	421,003	-	-	-	-	(421,003)	-
Furniture and fixtures	-	-	-	-	-	-	-	-
Domestic waste	-	12,220	-	-	-	-	(12,220)	-
Roads	3,210,485	1,538,397	-	-	-	-	(4,645,499)	103,383
Kerb and gutter	-	69,813	-	-	-	-	(69,813)	-
Footpaths and cycleways	968	200,028	-	-	-	-	(72,131)	128,865
Light poles	-	-	-	-	-	-	-	-
Bridges	-	548,320	-	-	-	-	(342,603)	205,717
Drainage	-	51,497	-	-	-	-	(51,497)	-
Parks and reserves	419,464	725,202	-	-	-	-	(710,925)	433,741
Total work in progress	3,692,276	3,883,665	-	-	-	-	(6,646,666)	929,275
Total property, plant, equipment & infrastructure	106,986,490	3,883,665	7,934,324	(2,754,748)	(57,200)	-	-	115,992,531

Notes to the Financial Report

for the year ended 30 June 2020

3.6 Property, plant, equipment and infrastructure (continued)

(Amounts shown in \$)	Balance at beginning of financial year	Acquisition of assets	Revaluation increase (decrease)	Depreciation and amortisation	Written down value of disposals	Assets transferred to held for sale	Transfers	Balance at end of financial year
2019								
Property								
Land	5,794,500	-	-	-	-	-	-	5,794,500
Land under roads	5,946,759	-	-	-	-	-	-	5,946,759
Buildings	10,078,851	-	-	(578,884)	-	-	355,684	9,855,651
Total property	21,820,110	-	-	(578,884)	-	-	355,684	21,596,910
Plant and equipment								
Plant and machinery	1,472,252	-	(114,316)	(252,014)	(53,600)	-	523,342	1,575,664
Furniture and fixtures	253,523	-	-	(41,660)	-	-	-	211,863
Domestic waste	81,415	-	-	(19,461)	-	-	-	61,954
Total plant and equipment	1,807,190	-	(114,316)	(313,135)	(53,600)	-	523,342	1,849,481
Infrastructure								
Roads	47,924,084	-	-	(1,115,909)	-	-	4,661,196	51,469,371
Kerb and gutter	4,199,613	-	-	(109,283)	-	-	-	4,090,330
Footpaths and cycleways	2,702,875	-	-	(86,615)	-	-	13,068	2,629,328
Light poles	884,437	-	-	(30,796)	-	-	-	853,641
Bridges	6,823,322	-	-	(201,634)	-	-	47,272	6,668,960
Drainage	9,779,787	-	-	(190,160)	-	-	128,528	9,718,155
Parks and reserves	1,350,927	-	-	(88,307)	-	-	430,218	1,692,838
Playground equipment	600,964	-	-	(47,655)	-	-	-	553,309
Waste transfer station	938,169	-	-	(79,057)	-	-	1,312,779	2,171,891
Total infrastructure	75,204,178	-	-	(1,949,416)	-	-	6,593,061	79,847,823
Work in progress								
Buildings	202,057	214,986	-	-	-	-	(355,684)	61,359
Plant and machinery	6,009	517,333	-	-	-	-	(523,342)	-
Furniture and fixtures	-	-	-	-	-	-	-	-
Domestic waste	1,238,342	74,437	-	-	-	-	(1,312,779)	-
Roads	1,186,819	6,684,862	-	-	-	-	(4,661,196)	3,210,485
Kerb and gutter	-	-	-	-	-	-	-	-
Footpaths and cycleways	6,892	7,144	-	-	-	-	(13,068)	968
Light poles	-	-	-	-	-	-	-	-
Bridges	14,589	32,683	-	-	-	-	(47,272)	-
Drainage	14,924	113,604	-	-	-	-	(128,528)	-
Parks and reserves	28,329	821,353	-	-	-	-	(430,218)	419,464
Total work in progress	2,697,961	8,466,402	-	-	-	-	(7,472,087)	3,692,276
Total property, plant, equipment & infrastructure	101,529,439	8,466,402	(114,316)	(2,841,435)	(53,600)	-	-	106,986,490

Notes to the Financial Report

for the year ended 30 June 2020

3.6 Property, plant, equipment and infrastructure (continued)

Recognition and measurement

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. Property, infrastructure, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date. Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

The following classes of assets have been recognised. In accordance with Council's policy, the threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year. Council has adopted the following valuation bases for each asset class.

	Threshold	Valuation Bases
	\$	
Property		
Land	1	Fair value
Land under roads	1	Fair value
Buildings	10,000	Fair value
Plant and equipment		
Plant and machinery	5,000	Fair value
Furniture and fittings	5,000	Cost
Domestic waste	5,000	Cost
Infrastructure		
Roads	10,000	Fair value
Kerb and gutter	10,000	Fair value
Footpaths and cycleways	10,000	Fair value
Light poles	10,000	Fair value
Bridges	10,000	Fair value
Drainage	10,000	Fair value
Parks and reserves	10,000	Fair value
Playground equipment	10,000	Fair value
Community facilities	10,000	Fair value
Waste transfer station	10,000	Fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than those noted above, are measured at their fair value in accordance with AASB 116 Property, Plant & Equipment and AASB 13 Fair Value Measurement. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

In addition, Council undertakes a formal revaluation of land, buildings, plant and machinery and infrastructure assets on a regular basis to ensure valuations represent fair value. The valuation is performed either by experienced Council officers or independent experts.

Notes to the Financial Report

for the year ended 30 June 2020

3.6 Property, plant, equipment and infrastructure (continued)

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

Where the assets are revalued, the revaluation increments are credited directly to the asset revaluation reserve except to the extent that an increment reverses a prior year decrement for that class of asset that had been recognised as an expense in which case the increment is recognised as revenue up to the amount of the expense. Revaluation decrements are recognised as an expense except where prior increments are included in the asset revaluation surplus for that class of asset in which case the decrement is taken to the reserve to the extent of the remaining increments. Within the same class of assets, revaluation increments and decrements within the year are offset.

Impairment losses are recognised in the statement of comprehensive income under other expenses. Reversals of impairment losses are recognised in the statement of comprehensive income under other revenue.

3.7 Right of use assets

(Amounts shown in \$)

2020

Land	108,514
Plant and machinery	112,743
Accumulated depreciation	(43,522)
	69,221
<i>Total right of use assets</i>	177,735

(Amounts shown in \$)

Balance at beginning of financial year	Adoption of AASB 16	Acquisition of assets	Depreciation and amortisation	Written down value of disposals	Balance at end of financial year
--	---------------------	-----------------------	-------------------------------	---------------------------------	----------------------------------

2020

Land	-	108,514	-	-	-	108,514
Plant and machinery	-	103,217	10,130	(44,126)	-	69,221
<i>Total right of use assets</i>	-	211,731	10,130	(44,126)	-	177,735

Concessionary leases

Council has 25 concessionary leases with the Crown in Right of Tasmania for land within the municipality. Council uses this leased land for community facilities, public recreation and the provision of infrastructure. Council is dependent on these leases to further its objectives. The consideration paid for each of these leases is "peppercorn", with lease fees per annum typically 10 cents per annum or \$1 per annum if demanded, over a lease term of up to 99 years. The lease liability for these leases is immaterial and, in accordance with Council's accounting policy to measure right of use assets arising from concessionary leases at the initial measurement of the lease liability, the right of use assets are also immaterial and have not been recognised.

Notes to the Financial Report

for the year ended 30 June 2020

3.7 Right of use assets (continued)

Accounting policy under AASB 16 - applicable from 1 July 2019

Recognition and measurement

Council as lessee

In contracts where Council is a lessee, Council recognises a right of use asset and a lease liability at the commencement date of the lease, unless the short term or low value exemption is applied. Refer to note 5.2 for details on accounting policy for lease liabilities.

A right-of-use asset is initially measured at cost comprising the initial measurement of the lease liability adjusted for any lease payments made before the commencement date (reduced by lease incentives received), plus initial direct costs incurred in obtaining the lease and an estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in note 3.6. Also, Council applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid note.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

Concessionary leases

For leases that have significantly below market terms and conditions principally to enable the Council to further its objectives, commonly known as "peppercorn (concessionary) leases", Council has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition. Cost being the initial measurement of the lease liability.

Refer to note 6.5 for further details on adoption of AASB 16.

3.8 Trade and other payables

(Amounts shown in \$)

	2020	2019
Trade payables	939,601	616,904
Accrued expenses	97,476	200,356
Net GST payable	-	-
Other	(30)	(7,718)
<i>Total trade and other payables</i>	1,037,047	809,542

Recognition and measurement

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.

Notes to the Financial Report

for the year ended 30 June 2020

3.9 Trust funds and deposits

(Amounts shown in \$)	2020	2019
MAIB Trust Fund	481	481
Other refundable deposits	151,430	138,200
<i>Total trust funds and deposits</i>	<u>151,911</u>	<u>138,681</u>

Recognition and measurement

Amounts received as tender deposits and retention amounts controlled by Council are recognised as trust funds until they are returned or forfeited.

3.10 Contract liabilities

(Amounts shown in \$)	2020
Rates and charges in advance	313,762
Grants received in advance	354,036
<i>Total contract liabilities</i>	<u>667,798</u>

Accounting policy under AASB 15 - applicable from 1 July 2019

Recognition and measurement

Council recognised the following contract liabilities:

- i) Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by Council at the beginning of the rating or charge period to which the advance payment relates.
- ii) Grants received in advance represent funding for construction projects for community infrastructure. The funds received are under enforceable contracts which require Council to perform specific obligations for the community service program and construct identified assets for the community infrastructure projects which will be under Council's control on completion. The revenue is recognised as Council completes the specific obligations or constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue.

Refer to note 6.5 for accounting policy related to AASB 15.

Notes to the Financial Report

for the year ended 30 June 2020

3.11 Fair value measurements

Council measures and recognises the following assets at fair value on a recurring basis:

- Investment in water corporation as disclosed at note 3.5
- Property and infrastructure as disclosed at note 3.6

Council does not measure any liabilities at fair value on a recurring basis.

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These comprise land as disclosed in note 3.3. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading 'Assets held for sale'.

(a) Fair Value Hierarchy

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

- | | |
|----------------|---|
| Level 1 | Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can |
| Level 2 | Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, |
| Level 3 | Unobservable inputs for the asset or liability. |

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at balance date.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

Notes to the Financial Report

for the year ended 30 June 2020

3.11 Fair value measurements (continued)

(Amounts shown in \$)	Level 1		Level 2		Level 3		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Fair value measurements								
Recurring								
Investment in water corporation	-	-	-	-	17,316,852	22,682,923	17,316,852	22,682,923
Property								
Land	-	-	5,794,500	5,794,500	-	-	5,794,500	5,794,500
Land under roads	-	-	7,851,877	5,946,759	-	-	7,851,877	5,946,759
Buildings	-	-	-	-	9,597,741	9,855,651	9,597,741	9,855,651
Plant and equipment								
Plant and machinery	-	-	1,680,782	1,575,664	-	-	1,680,782	1,575,664
Infrastructure								
Roads	-	-	-	-	58,798,979	51,469,371	58,798,979	51,469,371
Kerb and gutter	-	-	-	-	5,673,745	4,090,330	5,673,745	4,090,330
Footpaths and cycleways	-	-	-	-	3,324,050	2,629,328	3,324,050	2,629,328
Light poles	-	-	-	-	822,845	853,641	822,845	853,641
Bridges	-	-	-	-	6,807,027	6,668,960	6,807,027	6,668,960
Drainage	-	-	-	-	9,603,219	9,718,155	9,603,219	9,718,155
Parks and reserves	-	-	-	-	1,847,755	1,692,838	1,847,755	1,692,838
Playground equipment	-	-	911,756	553,309	-	-	911,756	553,309
Waste transfer station	-	-	-	-	2,123,442	2,171,891	2,123,442	2,171,891
Total recurring	-	-	16,238,915	13,870,232	115,915,655	111,833,088	132,154,570	125,703,320
Non-recurring								
Assets held for sale	330,000	330,000	-	-	-	-	330,000	330,000
Total non-recurring	330,000	330,000	-	-	-	-	330,000	330,000

Transfers between levels of the hierarchy

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

AASB 13 requires the fair value of non-financial assets to be calculated based on their "highest and best use". Council considers that all assets in this note are being used for their highest and best use.

(c) Valuation techniques and significant inputs used to derive fair values

Investment in water corporation

Refer to 3.5 for details of valuation techniques used to derive fair values.

Land

Land fair values were determined by a qualified independent valuer, Heron Todd and White, effective 30 June 2016. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre.

Notes to the Financial Report

for the year ended 30 June 2020

3.11 Fair value measurements (continued)

Land held for sale

Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification. The fair value of the land was determined using the approach described in the preceding paragraph.

Land under roads

Land under roads valuation at balance date is based on an average per square metre property rates supplied by the Tasmanian Valuer General, effective 1 July 2019.

Buildings

Council considers that all its buildings are of a specialist nature (eg heritage buildings) and there is no active market for the assets. Fair value has been determined on the basis of replacement with a new asset having similar service potential by an independent valuer, Heron Todd and White, effective 30 June 2016. The gross current values have been derived from reference to market data for recent projects and costing guides.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3).

Plant and machinery

Plant and machinery fair values were determined by a qualified independent valuer, Pickles, effective 1 July 2018. Level 2 valuation inputs were used. The most significant input into this valuation approach is the recent sales data of comparable items of plant and machinery, adjusted where appropriate for differences in age, location and condition.

Infrastructure assets

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Brownfield" assumption meaning that the CRC was determined as the cost of reconstruction of these assets with all of the additional incumbrances such as other services and traffic control.

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in Note 2.3. The methods for calculating CRC are described under individual asset categories below. The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation.

Notes to the Financial Report

for the year ended 30 June 2020

3.11 Fair value measurements (continued)

Roads, including kerb and gutter, footpaths and cycleways and light poles

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Roads are managed in segments. All road segments are then componentised into formation, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Construction estimates, material and services prices are based on supplier price lists and labour wage rates are deemed to be applicable to industry wide standards. Unit prices were estimated by an independent valuer, Moloney Asset Management Systems, effective 1 July 2019.

Bridges

Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area and was performed by an independent valuer, TasSpan, effective 1 July 2015.

Drainage

Similar to roads, drainage assets are managed in segments; pits and pipes being the major components. Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid. The valuation was undertaken by an independent valuer, Meander Valley Council - Engineering Department, effective 30 June 2017.

Other Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Statement of Financial Position.

(d) Changes in recurring level 3 fair value measurements

The changes in level 3 property and infrastructure assets with recurring fair value measurements are detailed in note 3.6 (Property, plant, equipment and infrastructure). Investment in water corporation, which is classified as level 3 has been separately disclosed in note 3.5. There have been no transfers between level 1, 2 or 3 measurements during the year.

(e) Valuation processes

At the end of each year Council assess whether the carrying amount of its assets varies significantly from the fair value. This is done by consideration of changes in utilisation, obsolescence, assessment of unit rates, patterns of consumption, residual life, useful life, condition and remaining useful life.

Based on this assessment assets may need to be revalued and/or depreciation rates changed.

Non-recurring fair measurements are made at the point of reclassification by a registered valuer.

(f) Assets and liabilities not measured at fair value but for which fair value is disclosed

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes.

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 5.4 is provided by Tascorp (level 2). The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (level 2).

Notes to the Financial Report

for the year ended 30 June 2020

4 People

This section outlines the amounts provided for employee benefits during and post employment and related party transactions.

4.1 Employee provisions

(Amounts shown in \$)

	2020	2019
Current		
Annual leave	399,902	338,829
Long service leave	267,866	204,674
Personal	-	61,712
Other	234	8,659
Total current	668,002	613,874
Non-current		
Long service leave	132,403	208,502
Personal	-	5,729
Total non-current	132,403	214,231
Total employee provisions	800,405	828,105
Description of current and non-current components of employee provisions		
Current		
All annual leave and the long service leave entitlements representing 10 or more years of continuous service:		
- Short-term employee benefits, that fall due within 12 months after the end of the period measured at nominal value.	400,136	409,200
- Other long-term employee benefits that do not fall due within 12 months after the end of the period measured at present value.	267,866	204,674
	668,002	613,874
Non-current		
Long service leave representing less than 10 years of continuous service measured at present value.	132,403	208,502
Other long term employee benefits	-	5,729
	132,403	214,231
Number of employees (full time equivalents)	40	38

Notes to the Financial Report

for the year ended 30 June 2020

4.1 Employee Provisions (continued)

Movements in employee provisions during the financial year

(Amounts shown in \$)	Annual leave		Long service leave		Personal & Other		Total	
	2020	2019	2020	2019	2020	2019	2020	2019
Balance at beginning of the year	338,829	353,777	413,176	254,853	76,100	71,040	828,105	679,670
Additional provisions	232,447	200,079	49,710	213,558	(69,526)	12,421	212,631	426,058
Amounts used	(171,374)	(215,027)	(62,617)	(55,235)	(6,574)	(7,361)	(240,565)	(277,623)
Balance at end of the year	399,902	338,829	400,269	413,176	-	76,100	800,171	828,105

Recognition and measurement

Short term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating sick leave expected to be wholly settled within 12 months after the end of the period in which the employees render the related service are recognised in respect of employees' services up to the end of the reporting period and are measured at the amounts expected to be paid when the liabilities are settled. The liability for annual leave is recognised in the provision for employee benefits. All other short-term employee benefit obligations are presented as payables.

Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the statement of financial position if the entity does not have an unconditional right to defer settlement for at least twelve months after the reporting date, regardless of when the actual settlement is expected to occur.

Personal leave

In the 2019 year an accrual was made for personal leave up to 20% of the balance accrued for an individual as an entitlement exists in circumstances where the employee resigns and has been employed for at least 5 years under the existing Enterprise Bargaining Agreement. Under new employment agreements in the 2020 year this provision for personal leave was no longer required.

Notes to the Financial Report

for the year ended 30 June 2020

4.2 Related party transactions

Responsible Persons

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

Councillors	Councillor Kieser (Mayor from 20 July)	1 July 2019	to	30 June 2020
	Councillor Harris (Deputy Mayor)	1 July 2019	to	30 June 2020
	Councillor Harris (Acting Mayor)	1 July 2019	to	20 July 2019
	Councillor Barwick	1 July 2019	to	30 June 2020
	Councillor Barraclough	1 July 2019	to	30 June 2020
	Councillor Brooks	1 July 2019	to	30 June 2020
	Councillor Dawson	1 July 2019	to	30 June 2020
	Councillor Mason	1 July 2019	to	30 June 2020
	Councillor Michieletto	1 July 2019	to	30 June 2020
	Councillor Parkes	20 July 2019	to	30 June 2020
General Manager	Mr Shane Power	1 July 2019	to	30 June 2020
Managers of:				
Corporate & Finance	Mrs Cheryl Hyde	1 July 2019	to	30 June 2020
Development & Regulatory Services	Mr Rex Cassidy	1 July 2019	to	30 June 2020
Infrastructure & Works	Mr David Richardson	1 July 2019	to	30 June 2020
People, Performance & Governance	Mr Brent Daire	29 November 2019	to	30 June 2020
Livable & Connected Communities	Ms Meagan Bennett	29 November 2019	to	30 June 2020

Councillor Remuneration

(Amounts shown in \$)

	Allowances	Compensation AASB 124	Kilometre reimbursements	Expenses	Total Allowances and Expenses section 72
2020					
Councillor Kieser (Mayor)	42,442	42,442	2,234	4,912	49,588
Councillor Harris (Deputy Mayor)	26,731	26,731	1,276	5,153	33,160
Councillor Barraclough	12,856	12,856	432	1,838	15,126
Councillor Barwick	12,856	12,856	2,461	2,326	17,643
Councillor Brooks	12,856	12,856	1,389	1,933	16,178
Councillor Dawson	12,856	12,856	345	2,438	15,639
Councillor Mason	12,856	12,856	-	2,890	15,746
Councillor Michieletto	12,856	12,856	-	1,404	14,260
Councillor Parkes	11,836	11,836	-	1,515	13,351
Total	158,145	158,145	8,137	24,409	190,691

Notes to the Financial Report

for the year ended 30 June 2020

4.2 Related party transactions (continued)

Councillor Remuneration

(Amounts shown in \$)

	Allowances	Compensation AASB 124	Kilometre reimbursements	Expenses	Total Allowances and Expenses section 72
2019					
Councillor Archer (Mayor)	36,631	36,631	3,204	6,977	46,812
Councillor Harris (Deputy Mayor)	27,786	27,786	352	1,544	29,682
Councillor Ashley	4,190	4,190	-	443	4,633
Councillor Barraclough	8,432	8,432	-	896	9,328
Councillor Barwick	12,552	12,552	2,573	1,465	16,590
Councillor Brooks	8,432	8,432	397	896	9,725
Councillor Burt	4,190	4,190	-	443	4,633
Councillor Dawson	12,552	12,552	-	1,332	13,884
Councillor Glisson	4,190	4,190	157	443	4,790
Councillor Kieser	8,432	8,432	-	896	9,328
Councillor Mason	8,432	8,432	-	896	9,328
Councillor Michieletto	8,432	8,432	-	896	9,328
Councillor Parish	4,190	4,190	-	443	4,633
Councillor Parkes	4,190	4,190	-	443	4,633
Total	152,631	152,631	6,683	18,013	177,327

Allowances - statutory allowances as paid in accordance with the Local Government Act 1993.

Kilometre reimbursements - reimbursement for kilometres travelled while on Council business at a rate per kilometre.

Expenses - reimbursements paid to Councillors for telephone, internet usage, childcare, stationery and computer consumables.

Key Management Personnel Remuneration

(Amounts shown in \$)

Short term benefits

Post employment benefits

		Short term benefits			Post employment benefits			Total
		Salary	Vehicles	Other benefits	Superannuation	Termination benefits	Other non-monetary benefits	
2020								
Remuneration band	Employees							
Less than \$100 001	2 (part year)	101,972	-	-	9,687	-	9,923	121,582
\$100 001 - \$120 000	1	92,430	11,243	-	8,781	-	5,995	118,449
\$120 001 - \$140 000	1	100,918	10,754	-	13,120	-	12,484	137,276
\$140 001 - \$160 000	1	111,320	11,136	-	10,575	-	13,209	146,240
\$220 001 - \$240 000	1	178,707	12,785	-	16,977	-	18,239	226,708
		585,347	45,918	-	59,140	-	59,850	750,255
2019								
Remuneration band	Employees							
Less than \$100 001	4 (part year)	229,176	7,546	168	15,802	14,501	(923)	266,270
\$100 001 - \$120 000	1	92,340	8,083	-	12,004	-	6,727	119,154
\$120 001 - \$140 000	1	98,277	11,897	-	12,776	-	10,519	133,469
		419,793	27,526	168	40,582	14,501	16,323	518,893

Notes to the Financial Report

for the year ended 30 June 2020

4.2 Related party transactions (continued)

Key Management Personnel Remuneration

Salary - includes all forms of consideration paid and payable for services rendered, compensated absences during the period and salary sacrifice amounts.

Vehicles - Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

Other benefits - includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.

Superannuation - means the contribution to the superannuation fund of the individual.

Termination benefits - include all forms of benefit paid or accrued as a consequence of termination.

Other non-monetary benefits - include annual and long service leave movements.

Remuneration Principles

Councillors

Councillor allowances are paid in accordance with those set by Regulation 42 (2) of the Local Government General Regulations 2015. Council has further determined by policy that in order to carry out their functions as a Councillor, reimbursements will be paid to Councillors for travelling while on Council related business on a kilometre travelled basis, child care costs, that stationery and consumables will be provided and that a communications allowance will be paid to offset the cost of telephone and internet charges.

Senior management

The employment terms and conditions of senior executives are contained in individual employment contracts and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, Council also provides non-cash benefits and contributes to post-employment superannuation plans on their behalf.

The performance of each senior manager, including the General Manager, is reviewed annually which includes a review of their remuneration package, which takes account of their performance against key indicators and of salary packages for similar roles in the region. Whilst not automatic, contracts can be extended.

Notes to the Financial Report

for the year ended 30 June 2020

4.2 Related party transactions (continued)

Transactions with related parties

During the period Council entered in transactions with entities that are a related party of key management personnel for contracted works of \$nil (2019: \$6,336) and consumables \$4,380 (2019: \$1,176). All transactions were at arm's length and were in the normal course of Council operations.

In accordance with s84(2)(b) of the Local Government Act 1993, no interests have been notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.

Transactions with related parties that have not been disclosed

Most of the entities and people that are related parties of council live and operate within the municipality. Therefore, on a regular basis ordinary citizen transactions occur between Council and its related parties. Some examples include:

- Payment of rates on a primary residence
- Dog registration

Council has not included these types of transaction in its disclosure, where they are made on the same terms and conditions available to the general public.

4.3 Post employment benefits

Recognition and measurement

Defined contribution funds

Council contributes to defined contribution plans on behalf of a number of employees; however the Council has no ongoing responsibility to make good any deficiencies, if any, that may occur in those schemes. Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Defined benefit fund

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 Employee Benefits, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2020 the Council contributed 0% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

Notes to the Financial Report

for the year ended 30 June 2020

4.3 Post employment benefits (continued)

Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2017. The review disclosed that at that time the net market value of assets available for funding member benefits was \$58,940,000, the value of vested benefits was \$51,170,000, the surplus over vested benefits was \$7,770,000, the value of total accrued benefits was \$50,606,000, and the number of members was 134. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for Council employees.

The financial assumptions used to calculate the Accrued Benefits for the Fund were:

- Net Investment Return 7.0% p.a.
- Salary Inflation 4.0% p.a.
- Price Inflation n/a

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2017.
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2017.
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2017.

Given the strong financial position of the Fund, the Actuary recommended that the Council consider a contribution holiday and contribute 0% of salaries from 1 July 2018 to 30 June 2021.

The Actuary will continue to undertake a brief review of the financial position of the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2020 and is expected to be completed late in 2020.

As required in terms of paragraph 148 of AASB 119 Employee Benefits, Council discloses the following details:

- The 2017 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2014.
Under the aggregate funding method of financing the benefits, the stability of the Councils' contributions over time depends on how closely the Fund's actual experience matches the expected experience. If the actual experience differs from that expected, the Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.
- In terms of Rule 27.4 of the Tasplan Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b) (A). However there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.

Notes to the Financial Report

for the year ended 30 June 2020

4.3 Post employment benefits (continued)

- The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Tasplan. However it is likely that Rule 27.4 would be applied in this case (as detailed above).

- The Fund is a defined benefit Fund.
- The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was \$nil (2018-19, \$nil), and the amount paid to accumulation schemes was \$345,279 (2018-19, \$309,067).
- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$nil, and the amount to be paid to accumulation schemes is \$404,808.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2017. Moderate investment returns, since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2020.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2019, showed that the Fund had assets of \$56.64 million and members' Vested Benefits were \$47.32 million. These amounts represented 0.6% and 0.5% respectively of the corresponding total amounts for Tasplan.
- As at 30 June 2019 the fund had 107 members and the total employer contributions and member contributions for the year ending 30 June 2019 were \$1,000,322 and \$221,484 respectively.

Employer contributions made during the financial year:

(Amounts shown in \$)	2020	2019
<i>Defined benefit fund</i>		
Employer contributions	-	-
<i>Defined contribution fund</i>		
Employer contributions	345,297	309,067

During the year Council made the required superannuation contributions for all eligible employees to an appropriate complying superannuation fund as required by the Superannuation Guarantee (Administration) Act 1992.

Notes to the Financial Report

for the year ended 30 June 2020

5 Debt and risk management

This section sets out the interest bearing debts and lease liabilities of Council and outlines Council's exposure to financial risks and how these risks are managed.

5.1 Interest-bearing loans and borrowings

(Amounts shown in \$)	2020	2019
Current		
Borrowings - secured	151,343	145,521
Non-current		
Borrowings - secured	2,292,356	2,443,699
Total borrowings	2,443,699	2,589,220

Borrowings are secured over the rate income of Council. There have been no defaults or breaches of the loan agreement during the year.

The maturity profile for Council's borrowings is:

Not later than one year	151,343	145,521
Later than one year and not later than five years	668,146	1,305,664
Later than five years	1,624,210	1,138,035
Total	2,443,699	2,589,220

Recognition and measurement

The borrowing capacity of Council is limited by the Local Government Act 1993. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

5.2 Lease liabilities

(Amounts shown in \$)	2020
Current	
Lease liabilities	51,630
Non-current	
Lease liabilities	127,082
Total lease liabilities	178,712

Lease liabilities are secured by the related underlying assets.

Notes to the Financial Report

for the year ended 30 June 2020

5.2 Lease liabilities (continued)

(Amounts shown in \$)

2020

Future minimum lease payments for Council's lease liabilities are as follows:

Not later than one year	55,470
Later than one year and not later than two years	27,568
Later than two years and not later than three years	10,734
Later than three years and not later than four years	10,734
Later than four years and not later than five years	10,370
Later than five years and not later than six years	8,550
Later than six years	76,950
<i>Minimum lease payments</i>	200,376
Less future finance charges	(21,664)
<i>Present value of minimum lease payments</i>	178,712

Concessionary leases

Council has 25 concessionary leases with the Crown in Right of Tasmania for land within the municipality. Council uses this leased land for community facilities, public recreation and the provision of infrastructure. Council is dependent on these leases to further its objectives. The consideration paid for each of these leases is "peppercorn", with lease fees per annum typically 10 cents per annum or \$1 per annum if demanded, over a lease term of up to 99 years. The lease liability for these leases is immaterial and has not been recognised.

Accounting policy under AASB 16 - applicable from 1 July 2019

Recognition and measurement

Council as lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used. The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Short-term leases and leases of low-value assets

Council has elected not to recognise right-of-use assets and lease liabilities for short-term leases these being leases with a lease term of 12 months or less and leases of low-value assets when the value of the leased asset when new is \$10,000 or less. Council recognises the lease payments associated with these leases as expense on a straight-line basis over the lease term.

Exposure from extension options and termination options

Council current has no material potential future lease payments which are not included in lease liabilities as Council which relate to the exercise of a lease option(s) that are not reasonably certain.

5.3 Financing arrangements

(Amounts shown in \$)

2020

2019

Credit card facility	50,000	50,000
Vehicle lease facility	100,000	100,000
IT equipment leasing facility	470,000	470,000
Used facilities	(105,230)	(47,142)
<i>Unused facilities</i>	514,770	572,858

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments

Accounting policy, terms and conditions

Recognised financial instruments	Accounting policy	Terms and Conditions
<i>Financial assets</i>		
Cash and cash equivalents	See Note 3.1	On call deposits returned a floating interest rate of 0.25% (1.5% in 2019). The interest rate at balance date was 0.25% (1.3% in 2019).
Trade and other receivables	See Note 3.2	General debtors are unsecured and arrears attract an interest rate of 0% (0% in 2019). Credit terms are based on 14 days.
Investment in Water Corporation	See Note 3.5	
<i>Financial Liabilities</i>		
Trade and other payables	See Note 3.8	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.
Interest-bearing loans and borrowings	See Note 5.1	Borrowings are secured by way of mortgages over the general rates of the Council. Weighted average interest rate 4.36%

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments (continued)

Interest rate risk

The exposure to interest rate risk and the effective interest rates of financial assets and non-lease financial liabilities, both recognised and unrecognised, at balance date are as follows. For lease liabilities refer to note 5.2.

(Amounts shown in \$)	Floating interest rate	1 year or less	Fixed interest maturing in:		Non-interest bearing	Total
			Over 1 year to 5 years	More than 5 years		
2020						
<i>Financial assets</i>						
Cash and cash equivalents	7,616,311	-	-	-	-	7,616,311
Trade and other receivables	-	-	-	-	502,854	502,854
Investment in water corporation	-	-	-	-	17,316,852	17,316,852
Total financial assets	7,616,311	-	-	-	17,819,706	25,436,017
<i>Financial liabilities</i>						
Trade and other payables	-	-	-	-	1,037,047	1,037,047
Trust funds and deposits	-	-	-	-	151,911	151,911
Interest-bearing loans and borrowings	-	151,343	668,146	1,624,210	-	2,443,699
Total financial liabilities	-	151,343	668,146	1,624,210	1,188,958	3,632,657
Net financial assets (liabilities)	7,616,311	(151,343)	(668,146)	(1,624,210)	16,630,748	21,803,360
2019						
<i>Financial assets</i>						
Cash and cash equivalents	6,822,419	-	-	-	-	6,822,419
Trade and other receivables	-	-	-	-	629,735	629,735
Investment in water corporation	-	-	-	-	22,682,923	22,682,923
Total financial assets	6,822,419	-	-	-	23,312,658	30,135,077
<i>Financial liabilities</i>						
Trade and other payables	-	-	-	-	809,542	809,542
Trust funds and deposits	-	-	-	-	138,681	138,681
Interest-bearing loans and borrowings	-	145,521	1,305,664	1,138,035	-	2,589,220
Total financial liabilities	-	145,521	1,305,664	1,138,035	948,223	3,537,443
Net financial assets (liabilities)	6,822,419	(145,521)	(1,305,664)	(1,138,035)	22,364,435	26,597,634

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments (continued)

Fair value

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

(Amounts shown in \$)	Total carrying amount		Net fair value	
	2020	2019	2020	2019
<i>Financial assets:</i>				
Cash and cash equivalents	7,616,311	6,822,419	7,616,311	6,822,419
Trade and other receivables	502,854	629,735	502,854	629,735
Investment in water corporation	17,316,852	22,682,923	17,316,852	22,682,923
Total financial assets	25,436,017	30,135,077	25,436,017	30,135,077
<i>Financial liabilities:</i>				
Trade and other payables	1,037,047	809,542	1,037,047	809,542
Trust funds and deposits	151,911	138,681	151,911	138,681
Interest-bearing loans and borrowings	2,443,699	2,589,220	2,922,243	2,901,226
Lease liabilities	178,712	-	178,712	-
Total financial liabilities	3,811,369	3,537,443	4,289,913	3,849,449

Credit risk

The maximum exposure to credit risk at balance date in relation to each class of recognised financial asset is represented by the carrying amount of those assets as indicated in the Statement of Financial Position.

Risks and mitigation

The risks associated with our main financial instruments and our policies for minimising these risks are detailed below.

Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure to other price risks and no exposure to foreign currency risk. Components of market risk to which we are exposed are discussed below.

Interest rate risk

Interest rate risk refers to the risk that the value of a financial instrument or cash flows associated with the instrument will fluctuate due to changes in market interest rates. Interest rate risk arises from interest bearing financial assets and liabilities that we use. Non derivative interest bearing assets are predominantly short term liquid assets. Our interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk.

Our loan borrowings are sourced from TasCorp or major Australian banks by a tender process. Finance leases are sourced from major Australian financial institutions. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

- ensuring access to diverse sources of funding;
- reducing risks of refinancing by managing in accordance with target maturity profiles; and
- setting prudential limits on interest repayments as a percentage of rate revenue.

We manage the interest rate exposure on our debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from the Department of Treasury and Finance each year.

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments (continued)

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1993. We manage interest rate risk by adopting an investment policy that ensures:

- conformity with State and Federal regulations and standards,
- capital protection,
- appropriate liquidity,
- diversification by credit rating, financial institution and investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

Credit risk

Credit risk is the risk that a contracting entity will not complete its obligations under a financial instrument and cause Council to make a financial loss. Council have exposure to credit risk on some financial assets included in our Statement of Financial Position. To help manage this risk:

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest surplus funds with financial institutions which have a recognised credit rating specified in our Investment policy.

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation.

In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

Movement in Provisions for Expected Credit Loss of Trade and Other Receivables

(Amounts shown in \$)	2020	2019
Balance at the beginning of the year	69,658	42,969
New Provisions recognised during the year	15,648	32,675
Amounts already provided for and reversed as uncollectible	(240)	-
Amounts provided for but recovered during the year	-	(5,986)
<i>Balance at the end of the year</i>	85,066	69,658

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments (continued)

Ageing of Trade and Other Receivables

At balance date other debtors representing financial assets were past due but not impaired. These amounts relate to a number of independent customers for whom there is no recent history of default. The ageing of the Council's Trade and Other Receivables (net of impaired amounts) was:

(Amounts shown in \$)	2020	2019
Current (not yet due)	45,226	195,733
Past due by up to 30 days	379,868	313,355
Past due between 31 and 180 days	77,760	53,493
Past due between 181 and 365 days	-	67,154
Past due by more than 1 year	-	-
<i>Total Trade & Other Receivables</i>	502,854	629,735

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$85,066 (2019: \$69,658) were impaired. The amount of the provision raised against these debtors was \$85,066 (2019: \$69,658). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Some of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of Trade and Other Receivables that have been individually determined as impaired at reporting date was:

(Amounts shown in \$)	2020	2019
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	15,648	13,738
Past due between 181 and 365 days	-	-
Past due by more than 1 year	69,418	55,920
<i>Total Trade & Other Receivables</i>	85,066	69,658

Liquidity risk

Liquidity risk includes the risk that, as a result of our operational liquidity requirements:

- we will not have sufficient funds to settle a transaction on the date;
- we will be forced to sell financial assets at a value which is less than what they are worth; or
- we may be unable to settle or recover a financial assets at all.

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments (continued)

The table below lists the contractual maturities for Financial Liabilities. For lease liabilities refer to note 5.2.

These amounts represent the discounted cash flow payments (ie principal only).

2020 (Amounts shown in \$)	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted cash flow	Carrying amount
Trade and other payables	1,037,047	-	-	-	-	1,037,047	1,037,047
Trust funds and deposits	151,911	-	-	-	-	151,911	151,911
Interest-bearing loans and borrowings	74,927	76,416	157,443	510,703	1,624,210	2,443,699	2,443,699
Total financial liabilities	1,263,885	76,416	157,443	510,703	1,624,210	3,632,657	3,632,657

2019 (Amounts shown in \$)	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted cash flow	Carrying amount
Trade and other payables	809,542	-	-	-	-	809,542	809,542
Trust funds and deposits	138,681	-	-	-	-	138,681	138,681
Interest-bearing loans and borrowings	72,050	73,471	151,343	1,154,321	1,138,035	2,589,220	2,589,220
Total financial liabilities	1,020,273	73,471	151,343	1,154,321	1,138,035	3,537,443	3,537,443

Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months (Base rates are sourced from Reserve Bank of Australia):

- A parallel shift of + 1% and -0.5% in market interest rates (AUD) from year-end rates.

The table below discloses the impact on net operating result and equity for each category of financial instruments held by Council at year-end, if the above movements were to occur.

2020 (Amounts shown in \$)	Balance	Interest rate risk			
		-0.5%		1%	
		-50 basis points Profit	Equity	100 basis points Profit	Equity
<i>Financial assets:</i>					
Cash and cash equivalents	7,616,311	(38,082)	(38,082)	76,163	76,163
<i>Financial liabilities:</i>					
Interest-bearing loans and borrowings (Interest bearing loans partially fixed)	1,604,492	8,022	8,022	(16,045)	(16,045)

Notes to the Financial Report

for the year ended 30 June 2020

5.4 Financial Instruments (continued)

(Amounts shown in \$)	2019	Interest rate risk				
		Balance	-0.5%		1%	
			-50 basis points Profit	Equity	100 basis points Profit	Equity
<i>Financial assets:</i>						
Cash and cash equivalents	6,822,419	(34,112)	(34,112)	68,224	68,224	
<i>Financial liabilities:</i>						
Interest-bearing loans and borrowings (Interest bearing loans partially fixed)	1,704,976	8,525	8,525	(17,050)	(17,050)	

Notes to the Financial Report

for the year ended 30 June 2020

6 Other information

This section outlines additional financial information not included in other sections but required in accordance with accounting standards. Details of Council's reserves, commitments and contingencies are included in the notes together with other current accounting policies, changes to accounting standards adopted in the financial year and and new or amended accounting standards not yet adopted.

6.1 Reserves

(Amounts shown in \$)

	Balance as at 30 June 2018	Revaluation increment (decrement)	Other movements	Balance as at 30 June 2019	Revaluation increment (decrement)	Other movements	Balance as at 30 June 2020
Asset revaluation reserve							
<i>Property</i>							
Land	2,902,422	-	-	2,902,422	-	-	2,902,422
Land under roads	-	-	-	-	1,905,118	-	1,905,118
Buildings	6,474,621	-	-	6,474,621	-	-	6,474,621
Total property	9,377,043	-	-	9,377,043	1,905,118	-	11,282,161
<i>Plant and equipment</i>							
Plant and machinery	293,044	(114,316)	-	178,728	-	-	178,728
Total plant and equipment	293,044	(114,316)	-	178,728	-	-	178,728
<i>Infrastructure</i>							
Roads	39,543,972	-	-	39,543,972	3,738,312	-	43,282,284
Kerb and gutter	4,773,150	-	-	4,773,150	1,597,527	-	6,370,677
Footpaths and cycleways	-	-	-	-	693,367	-	693,367
Light poles	604,655	-	-	604,655	-	-	604,655
Bridges	3,179,763	-	-	3,179,763	-	-	3,179,763
Drainage	6,353,827	-	-	6,353,827	-	-	6,353,827
Other infrastructure	266,091	-	-	266,091	-	-	266,091
Total infrastructure	54,721,458	-	-	54,721,458	6,029,206	-	60,750,664
Total asset revaluation reserve	64,391,545	(114,316)	-	64,277,229	7,934,324	-	72,211,553
Fair value reserve							
<i>Equity investment asset</i>							
Investment in water corporation	(1,218,337)	-	2,933,858	1,715,521	-	(5,366,071)	(3,650,550)
Total fair value reserve	(1,218,337)	-	2,933,858	1,715,521	-	(5,366,071)	(3,650,550)
Other reserves							
Plant replacement reserve	393,436	-	163,452	556,888	-	-	556,888
Public open space reserve	21,753	-	-	21,753	-	55,439	77,192
Airport maintenance reserve	4,252	-	-	4,252	-	-	4,252
Road development reserve	105,255	-	(98,000)	7,255	-	-	7,255
Working capital reserve	201,029	-	(77,052)	123,977	-	-	123,977
Private works reserve	11,519	-	-	11,519	-	-	11,519
Footpaths reserve	909	-	-	909	-	-	909
Total other reserves	738,153	-	(11,600)	726,553	-	55,439	781,992
Total reserves	63,911,361	(114,316)	2,922,258	66,719,303	7,934,324	(5,310,632)	69,342,995

Notes to the Financial Report

for the year ended 30 June 2020

6.1 Reserves (continued)

Recognition and measurement

The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.

Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised. This equity investment asset within the fair value reserve was previously classified as an available for sale asset.

Other reserves have been created at the discretion of Council to capture allocations for specific purposes.

6.2 Commitments

(Amounts shown in \$)

2020

2019

Commitments due within 12 months

Capital expenditure commitments

Contractual commitments for capital expenditure at end of financial year but not recognised in the financial report are as follows inclusive of GST payable:

Roads, bridges, footpaths and drainage	81,841	75,873
Recreation facilities	2,315,271	12,704
Hall and community centres	54,440	24,498
Total capital expenditure commitments	2,451,552	113,075

Other contractual commitments

Other contractual commitments at end of financial year but not recognised in the financial report are as follows inclusive of GST payable:

Insurance	193,941	190,009
Information technology technical support	70,775	143,000
Pool management contract	141,501	122,918
Waste collections and recycling	443,981	565,000
Other contractual commitments	120,850	380,936
Total other contractual commitments	971,048	1,401,863

Commitments due greater than 12 months and less than 5 years

Capital expenditure and other contractual commitments at end of financial year but not recognised in the financial report are as follows inclusive of GST payable:

Recreation facilities - capital works	1,247,912	-
Pool management contract	35,375	-
Total capital expenditure and other contractual commitments	1,283,287	-

Notes to the Financial Report

for the year ended 30 June 2020

6.3 Operating leases

(Amounts shown in \$)

2020

2019

Operating lease commitments (applicable for 2019 comparative)

At the reporting date, Council had the following obligations under non-cancellable operating leases for the lease of equipment and land and buildings for use within Council's activities (these obligations are not recognised as liabilities):

Not later than one year	26,604
Later than one year and not later than five years	27,836
Total operating lease commitments	54,440

Operating lease receivables

Council has operating leases in place for the lease of Council owned buildings or part thereof. These include lease income received for parts of Memorial Hall, residential property in Anne Street utilised to accommodate trainee medical staff and the George Town Airport.

Applicable for 2019 comparative only

Future minimum rentals receivable under non-cancellable operating leases are as follows:

Not later than one year	10,630
Later than one year and not later than five years	42,520
Later than five years	42,520
Total operating lease receivables	95,670

Applicable for 2020 only

Maturity analysis of operating lease payments to be received as follows:

Not later than one year	11,741
Later than one year and not later than two years	11,741
Later than two years and not later than three years	11,741
Later than three years and not later than four years	11,741
Later than four years and not later than five years	11,741
Later than five years and not later than six years	11,741
Later than six years	23,482
Total operating lease payments to be received	93,928

The following table presents the amounts reported in profit or loss:

Lease income on operating leases	10,630
Therein lease income relating to variable lease payments that do not depend on an index or rate	-

Notes to the Financial Report

for the year ended 30 June 2020

6.4 Contingent liabilities and contingent assets

Contingent liabilities

Council has no material contingent liabilities at balance date.

Recognition and measurement

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

6.5 Other significant accounting policies and new accounting standards

(a) Taxation

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and the Goods and Services Tax.

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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Cash flows are presented in the Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

(b) Allocation between current and non-current

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next twelve months, being Council's operational cycle, or if Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

(c) Budget

The estimated revenue and expense amounts in the Statement of Comprehensive Income represent revised budget amounts and are not audited.

Notes to the Financial Report

for the year ended 30 June 2020

6.5 Other significant accounting policies and new accounting standards (continued)

(d) Adoption of new and amended accounting standards

In the current year, Council has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period. These include:

■ AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities

Council adopted AASB 15 and AASB 1058 using the modified retrospective method of transition, with the date of initial application of 1 July 2019. In accordance with the provisions of this transition approach, Council recognised the cumulative effect of applying these new standards as an adjustment to opening Accumulated surpluses at the date of initial application, i.e., 1 July 2019. Consequently, the comparative information presented has not been restated and continues to be reported under the previous standards on revenue and income. In addition, Council has applied the practical expedients and elected to apply these standards retrospectively only to contracts and transactions that were not completed contracts at the date of initial application, i.e., as at 1 July 2019.

As Council has applied the modified retrospective approach, it has applied the practical expedient described in AASB 15.C5(c) for all contract modifications that occurred before application date. In doing so Council did not retrospectively restate the contract for those modifications in accordance with AASB 15.20-21. Instead, Council reflected the aggregate effect of all of the modifications that occur before the beginning of the earliest period presented when:

- Identifying the satisfied and unsatisfied performance obligations
- Determining the transaction price
- Allocating the transaction price to the satisfied and unsatisfied performance obligation.

AASB 15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

The impact of the new standard has changed in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element. Under the new income recognition model applicable to not-for-profit entities, Council determines whether an enforceable agreement exists and whether the promises to transfer goods or services to the customer are 'sufficiently specific'. If an enforceable agreement exists and the promises are 'sufficiently specific' (to a transaction or part of a transaction), Council applies the general AASB15 principles to determine the appropriate revenue recognition. If these criteria are not met, Council considers whether AASB1058 applies.

AASB 1058 supersedes all the income recognition requirements relating to council, previously in AASB 1004 Contributions. The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received.

AASB 1058 applies when Council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the asset is principally to enable Council to further its objectives. In cases where Council enters into other transactions, Council recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standard (e.g. AASB 116 Property, Plant and Equipment).

If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by council (i.e. an in-substance acquisition of a non-financial asset), Council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. Council will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above.

Notes to the Financial Report

for the year ended 30 June 2020

6.5 Other significant accounting policies and new accounting standards (continued)

Council has elected to measure a class (or classes) of right-of-use assets arising under 'peppercorn (Concessionary) leases' at initial recognition at cost, in accordance with AASB 16.23-25, which incorporates the amount of initial measurement of the lease liability.

AASB 1058 also encompasses non-contractual statutory income such as rates, taxes and fines. Council previously recognised income when received. Under AASB 1058, income is recognised when the taxable event has occurred. An impact for Council is that prepaid rates received prior to the beginning of a rating period, has now been recognised as a financial liability until the commencement of that rating period. The impact to Council has been that revenue previously recognised when received from Rates and charges in advance as disclosed in note 2, is now recorded as a liability, with revenue deferred until the commencement of the applicable rating period.

The tables below highlight the impact of adopting AASB 15 and AASB 1058 on the Statement of Comprehensive income and Statement of Financial Position. There was no material impact on Council's Statement of Cash Flows.

(Amounts shown in \$)	Note	Reference	Amounts under AASB 118 & 1004	Adjustment	Amounts under AASB 15 & 1058
The table below provides details of the significant changes and quantitative impacts of these changes on initial date of application 1 July 2019:					
Statement of Financial Position (Extract)					
Current liabilities					
Contract liabilities	3.10	1,2	-	471,365	471,365
Equity					
Accumulated surplus			66,441,359	(471,365)	65,969,994
The table below provides details of the significant changes and quantitative impacts of these changes on the year ended 30 June 2020:					
Statement of Comprehensive Income (Extract)					
Recurrent income					
Rates and charges	2.2a	1	8,626,997	(22,062)	8,604,935
Grants - capital	2.2h	2	1,240,001	(174,371)	1,065,630
Other income (Volunteer services)	2.2f	3	-	222,945	222,945
Recurrent expense					
Materials & services (Volunteer services)	2.3b	3	-	222,945	222,945
Statement of Financial Position (Extract)					
Current liabilities					
Contract liabilities	3.10	1,2	-	667,798	667,798
Equity					
Accumulated surplus			67,580,369	(196,433)	67,383,936

Reference:

- Prepaid rates received prior to the beginning of a rating period, are now held as a financial liability until the commencement of statutory rating period at which point Council recognises rate income.
- For grant funding where specific performance obligations are yet to be completed to acquire, construct or upgrade a recognisable non-financial asset, Council recognises a liability until obligations are fulfilled.
- AASB 1058 requires the recognition of Volunteer services where they would have been purchased if not donated and the fair value of those services can be reliably measured.

Notes to the Financial Report

for the year ended 30 June 2020

6.5 Other significant accounting policies and new accounting standards (continued)

■ AASB 16 Leases

AASB 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments.

Council has applied this standard from 1 July 2019 using a retrospective approach (partial) with cumulative catch-up. This does not require Council to restate comparative figures, but does require the presentation of both qualitative and quantitative disclosures for affected items, along with a corresponding adjustment to the opening balance of accumulated surpluses for transitional effects of re-measurement.

AASB 16 has resulted in most of Council's operating leases being brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low-value assets.

The calculation of the lease liability has taken into account appropriate discount rates, assumptions about the lease term, and increases in lease payments. A corresponding right to use assets has been recognised, which has been amortised over the term of the lease. Rent expense is no longer shown. The profit and loss impact of the leases has been through amortisation and interest charges. In the Statement of Cash Flows lease payments has been shown as cash flows from financing activities instead of operating activities.

a) Impact of the new definition of a lease

Council has made use of the practical expedient available on transition to AASB 16 not to reassess whether a contract is or contains a lease. Instead contracts containing a lease under AASB 17 or Interpretation 4 at transition will continue to be applied to those contracts entered or modified before 1 January 2019.

The change in definition of a lease mainly relates to the concept of control. AASB 16 determines whether a contract contains a lease on the basis of whether the customer has the right to control the use of an identified asset for a period of time in exchange for consideration. This is in contrast to the focus on 'risks and rewards' in AASB 117 and Interpretation 4.

b) Impact of lessee accounting

For former operating leases, AASB 16 changes how Council accounts for leases previously classified as operating leases under AASB 17, which were off balance sheet.

Applying AASB 16, for all leases, Council:

- i) Recognises right-of-use of assets and lease liabilities in the statement of financial position, initially measured at the present value of the future lease payments;
- ii) Recognises depreciation of right-of-use assets and interest on lease liabilities in profit or loss;
- iii) Separates the total amount of cash paid into a principal portion (presented within financing activities) and interest (presented within financing activities) in the Statement of cash flows.

Lease incentives (e.g rent-free period) are recognised as part of the measurement of the right-of-use assets and lease liabilities whereas under AASB 117 they resulted in the recognition of a lease incentive, amortised as a reduction of rental expenses generally on a straight-line basis.

Under AASB 16, right-of-use assets are tested for impairment in accordance with AASB 136.

For short-term leases (lease term of 12 months or less) and leases of low-value assets (such as tablet and personal computers, small items of office furniture and telephones), Council has opted to recognise a lease expense on a straight-line basis as permitted by AASB 16. This expense is presented within 'other expenses' in profit or loss.

Notes to the Financial Report

for the year ended 30 June 2020

6.5 Other significant accounting policies and new accounting standards (continued)

c) Impact of lessor accounting

Lessor accounting under AASB 16 remains largely unchanged. For finance leases, the lessor recognises a receivable equal to the net investment in the lease. Lease receipts from operating leases are recognised as income either on a straight-line basis or another systematic basis where appropriate. However, AASB 16 has changed and expanded the disclosures required, in particular with regard to how a lessor manages the risks arising from its residual interest in leased assets.

Under AASB 16, an intermediate lessor accounts for the head lease and sub-lease as two-separate contracts. The intermediate lessor is required to classify the sub-lease as a finance or operating lease by reference to the right-of-use asset arising from the head lease (and not by reference to the underlying asset as was the case under AASB 117).

Transition

On transition to AASB16, Council recognised additional right-of-use assets and additional lease liabilities, recognising the difference in accumulated surplus. The impact on transition is summarised below.

(Amounts shown in \$)	Note	1 July 2019
Right of use assets	3.7	211,731
Lease liabilities	5.2	(211,731)
Accumulated surplus		-

Reconciliation of operating lease commitments under AASB 117 and lease liabilities under AASB 16

As a lessee, the weighted average incremental borrowing rate applied to lease liabilities recognised in the statement of financial position on the date of initial application was 2.57%. The difference between the operating lease commitments disclosed previously by applying AASB117 and the value of the lease liabilities recognised under AASB16 on 1 July 2019 as disclosed in note 5.2 is explained as follows:

(Amounts shown in \$)	Note	
Operating lease commitments disclosed as at 30 June 2019		54,440
Additional lease commitments identified		95,328
Extension options reasonably certain to be exercised		85,500
		235,268
Discounted using Council's weighted average incremental borrowing rate of 2.57%		(23,537)
Lease liability recognised as at 1 July 2019		211,731

Notes to the Financial Report

for the year ended 30 June 2020

6.5 Other significant accounting policies and new accounting standards (continued)

(e) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2020 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

- AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Correction, applicable to annual reporting periods beginning on or after 1 January 2022.

The amendments address an acknowledge inconsistency between the requirements in AASB10, and those in AASB128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary. Council does not anticipate this standard having any material impact.

ANNEX

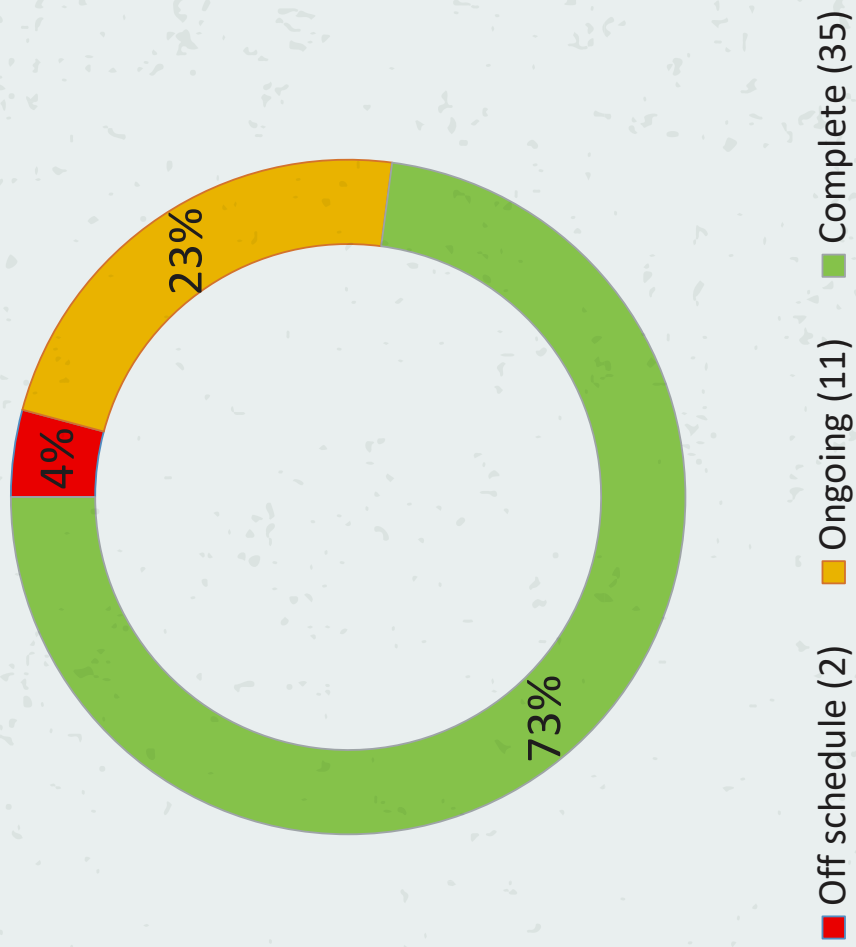
C



Annual Plan – Performance Report

George Town Council







Annual Plan 2019-2020 Tasks Completion/Performance Summary








Annual Plan Action 2019-2020	Department	Start Date	End Date	% Complete	Performance	Progress Comments
1.1.3.2 In partnership with NTDC implement Population Strategy initiatives including the development of a Welcome/Settlement Strategy	Liveable & Connected Communities	01-07-2019	30-06-2020	100		Council has collaborated with NTDC on MAKE IT TASMANIA web content initiatives as a key promotional driver for the Northern Tasmania Population Strategy. Council continues to advise NTDC of new migrants within the municipality to contact for interviews as part of attraction strategy. The Manager Liveable & Connected Communities is member of the NTDC Population Advisory Group
1.2.2.2 Partner with KEEN to explore local employment initiatives.	Manager Works & Infrastructure	01-07-2019	30-06-2020	100		Council engaged KEEN partners to employ skilled short term appointments and has also employed a Horticultural Apprentice using the KEEN program. Through KEEN, Council temporarily employed a number of workers displaced due to COVID-19 crisis.
1.4.1.2 Develop and implement a marketing strategy that considers municipal identity, branding, population, tourism and investment attraction.	Manager Liveable & Connected Communities	01-07-2019	30-06-2020	100		Bell Bay Hydrogen Prospectus has been updated and to be relaunched by Minister Guy Barnett in China. FILT has received \$1M from Premier and additional \$350k from Collective Ed. to continue Community Pride (municipal branding) and other Strategic Growth Initiatives World Café has concluded with results to inform Interpretation Strategy, Ten Year Strategic Plan, Rating Strategy, Sports & Recreations Strategy, Community Pride and Place Making Initiatives. Manager Liveable & Connected Communities is member of NTDC Population Taskforce. Draft Events Strategy to be presented to Council in Q4, recruitment of Art, Culture & Experience Officer to occur in Q3 has been suspended due to COVID restrictions Community Pride work continues through sub group of FILT.
1.4.1.3 Commence a marketing strategy for the mountain bike trail.	Liveable & Connected Communities	01-07-2019	30-06-2020	1		The GT MBT funding agreement doesn't have an allowance for marketing. Provision has been in the 20/21 budget. Officers will also identify any other funding opportunities that maybe available through Tourism Tasmania and potential sponsorships.
1.4.2.2 Participate in the review of the Greater Launceston Transformation Project.	Office of the General Manager	01-07-2019	30-06-2020	75		GMI is member of Community and Business Advisory Group (CBAG) to the Launceston City Deal and member of the Greater Launceston Transformation Project Steering Group. The formal review of the city deal has been deferred due to COVID disruptions.






<p>1.4.2.3 Maintain participation in George Town Chamber of Commerce.</p>	<p>Liveable & Connected Communities</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>100</p>	<p>The General Manager attends Chamber of Commerce meetings on a regular basis providing a conduit between the local business community and Council. Council has partnered with the Chamber, regional partners, state and federal governments on potential economic recovery and stimulus initiatives in response to COVID.</p>
<p>1.4.3.1 Continue to participate in the Bell Bay Advanced Manufacturing Zone sub-committee.</p>	<p>Office of the General Manager</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>100</p>	<p>The General Manager continues to attend and participate in Bell Bay Advanced Manufacturing Zone Sub Committee meetings including acting as chair when requested. The GM has also participated in a number of initiatives including representation at national economic development awards, connecting IoT in school programs with industry, collaboration on local capital works programs and job programs and has made ministerial (state and federal) representations with the Mayor regarding the future of South 32 at Bell Bay. Advocacy efforts have contributed to the State having identified Bell Bay as the preferred hydrogen precinct for Tasmania resulting in the development of a revised Bell Bay Hydrogen Prospectus launched in China by Minister Barnett in December. The Tasinvest Bell Bay Industrial Precinct prospectus has also been updated and the GM and Mayor continue to meet and encourage prospective proponents to establish at Bell Bay. The General Manager and Mayor contributed to the successful funding application to appoint a Northern Workforce Development Officer. The General Manager and the Mayor continue to receive potential industrial developers and investors in collaboration with the Office of the Coordinator General.</p>
<p>2.2.2.2 Develop and implement a marketing and promotion approach for events and festivals that showcase the municipality and value adds to the Destination Action Plan.</p>	<p>Liveable & Connected Communities</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>75</p>	<p>Council has officer/s regularly attend DAP meetings to ensure collaborative efforts are made in the marketing and promotion of events and festivals. Sponsorship Policy adopted by Council which aims to maximise exposure for the region when sponsoring and partnering events. Recruitment of Arts, Culture and Events Officer and development of Events Strategy deferred to 20/21 due to COVID constraints.</p>
<p>2.3.1.2 Review and implement full user agreements with all</p>	<p>Corporate Services &</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>75</p>	<p>Draft user agreements have been presented to Council at workshop. Consultation with user groups commenced in Q3, further consultation will</p>


<p>community groups and sporting clubs that use Council's facilities that improve the user experience, meet contemporary expectations of the groups, protect Council's assets and empower the user/community groups.</p>	<p>Finance</p>	<p>take place in 20/21 due to restrictions with COVID-19 pandemic.</p>
<p>2.3.2.6 Following appropriate consultation; adopt the draft George Town Sports Complex Master Plan.</p>	<p>Development & Environment</p>	<p>01-07-2019</p> <p>30-06-2020</p> <p>75</p> <p>Consultant has been engaged to develop Sports & Recreation Strategy and George Town Sports Complex Master Plan. Initial consultation has occurred as part of World Café. Work continuing with consultants and staff on draft development with timeframes being extended due to COVID restrictions.</p>
<p>2.3.2.7 Develop and implement Sports & Recreation Strategy</p>	<p>Development & Environment</p>	<p>01-07-2019</p> <p>30-06-2020</p> <p>75</p> <p>Consultant has been engaged to develop Sports & Recreation Strategy and George Town Sports Complex Master Plan. Initial consultation has occurred as part of World Café and site inspections have occurred. Strategy to be presented to Council Q1 20/21 due to delays from COVID restrictions.</p>
<p>2.3.2.8 Revise the Disabled Access Policy</p>	<p>Development & Environment</p>	<p>01-07-2019</p> <p>30-06-2020</p> <p>75</p> <p>This review has been extended and broadened to meet contemporary needs and expectations, resulting in a draft "Diversity, Equitable Access and Inclusion Policy" that has been presented to Council workshop. The outcome is that it will now go out to public consultation prior to returning to Council for adoption. Staff are currently researching options for ensuring consultation is as inclusive as possible. This will be carried over into 2020/21 FY to allow for the inclusive consultation element.</p>
<p>2.4.1.3 Consolidate relevant youth focused documents of Council into a single action plan/policy that drives a consistent and continual approach to developing youth within our region.</p>	<p>Development & Environment</p>	<p>01-07-2019</p> <p>30-06-2020</p> <p>1</p> <p>Not yet commenced. Carried over to FY20/21 Discussions continuing with regard to provision of ongoing youth development services, and how this will look</p>
<p>2.4.1.4 Provide opportunities for young people to assist with the design and implementation of community events.</p>	<p>Development & Environment</p>	<p>01-07-2019</p> <p>30-06-2020</p> <p>1</p> <p>Not yet commenced. Carried over to FY20/21 Discussions continuing with regard to provision of ongoing youth development services, and how this will look</p>

2.7.1.5 Continue to support the George Town Community Safety Committee.	Office of the General Manager	01-07-2019	30-06-2020	100		The Office of the General Manager continues to provide administrative and governance support to the George Town Community Safety Committee.
3.1.1.6 Further explore options for recycling services and FOGO services including a rigorous education program relating to recycling.	Works & Infrastructure	01-07-2019	30-06-2020	100		Recommended to exercise extension option of existing kerbside collection service discussed with Council at workshop. Report to Council scheduled for Q3. GM has been elected Chair of the NRWVG. Workplan for NRWVG for 2020 to include increased education sessions at GT primary schools. Specification for new kerbside collection services contract currently being developed with a view to tender in 20/21. Officers also preparing a business case to consider in house provision of collection services.
3.1.1.7 Partner with Tamar NRM on tree planting programs.	Works & Infrastructure	01-07-2019	30-06-2020	100		Manager Infrastructure & Works currently developing program for Tamar NRM for potential sites and resident tree provision programs.
3.1.2.2 Partner with Parks & Wildlife Services, Low Head Progress & Heritage Association and the community in general to develop and implement sustainable management practices and infrastructure to provide maximum protection of local wildlife from domestic and introduced feral animals.	Development & Environment	01-07-2019	30-06-2020	100		This partnership is underway and ongoing with Council's Manager Development and Environment attending the Low Head Wild Care Group's (Friends of Low Head Penguins) meetings and participating in discussions and planning with the group. The replacement of fencing along Council leased land adjacent to the Pilot Station is well underway in consultation with PWS to avoid penguin nesting period. Council Manager Development and Environment is also in discussions with DPIPWE's David Pemberton, whom has been charged with working with Councils (whom have penguin colonies) across the state.
3.2.2.4 Develop a Heritage Site Strategy for all known heritage sites within the municipality.	Development & Environment	01-07-2019	30-06-2020	100		The Interpretation Strategy (inclusive of heritage strategy) has been adopted by Council
3.2.2.5 Record, respect and celebrate (where appropriate) cultural assets and stories within the municipality.	Liveable & Connected Communities	01-07-2019	30-06-2020	100		The Interpretation Strategy (inclusive of cultural assets) has been adopted by Council.
4.1.1.10 Prepare an integrated Asset Management Plan that includes all of Council's asset classes.	Works & Infrastructure	01-07-2019	30-06-2020	100		Integrated Asset Management suite of documents including strategy, policy and plans adopted by Council and implemented by officers.

4.1.1.11 Implement Council's capital works program including renewals of existing assets in line with contemporary asset management principles and Council's long-term financial plan with the aim of achieving 85% completion.	Works & Infrastructure	01-07-2019	30-06-2020	100		Greater than 85% capital works program delivered with significant savings also achieved.
4.1.1.12 Review operating mode of Council's Waste Transfer Station.	Works & Infrastructure	01-07-2019	30-06-2020	100		Council in November resolved: 1. Continue to manage the operations George Town Council Waste Transfer Station; 2. Officers communicate to Council relevant impacts and opportunities resulting from changes in State and Federal waste policy.
4.1.4.3 Continue to upgrade access infrastructure at Council facilities.	Works & Infrastructure	01-07-2019	30-06-2020	100		All access upgrade works for 2019/2020 have been completed
4.1.5.4 Continue to provide an efficient animal control service promoting the amenity and safety of the community and animal welfare through maintaining current service levels.	Development & Environment	01-07-2019	30-06-2020	100		A new Community Compliance Officer has been appointed in Q3, with out of hours support currently being implemented. Manager Development and Environment has also developed a responsible dog ownership education program which was launched across various media platforms in December. Compliance Officer and our responsible dog ownership mascot (Macca) have commences some public relations events in relation to encouraging the picking up of dog waste. Performance of regulatory services is also included in quarterly performance reports to Council and made publicly available. This is an ongoing action
4.1.5.5 Continue to work with other levels of government to develop better cat management outcomes.	Development & Environment	01-07-2019	30-06-2020	75		This is well progressed with Council's Manager Development & Environment actively involved in the development of a Northern Region Cat Management Strategy that has seen it's first draft presented to a Council Workshop early in 2020. Council have received briefing on cat (and dog) management legislation proposed changes and status update of Northern Region Cat Management Strategy in November. While this is progressing, it is on temporary hold due to Covid-19.

<p>4.1.5.6 Develop user friendly advice and guidance material that is readily available and understandable.</p>	<p>Development & Environment</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>100</p>	<p>●</p> <p>Manager Development and Environment has also developed a responsible dog ownership education program which was launched across various media platforms in December. It is an ongoing role of Development and Environment to review and upgrade material to ensure it is both up to date with changing legislation, and user friendly for our customers.</p>
<p>4.1.5.7 Build on our relationships with other levels of government in managing the risks to wildlife, such as penguins.</p>	<p>Development & Environment</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>100</p>	<p>●</p> <p>Manager Development & Environment continues to work with Parks & Wildlife Services and the Friends of Low Head Penguins Colony on local conservation initiatives. Council's EHO is collaborating with the Tamar Estuary & Esk River project team on marine health programs. This is an ongoing role of Development and Environment, with opportunities take when presented or needs arise.</p>
<p>4.1.5.8 Encourage healthy activity in the promotion of our region as a destination for taking a dog for a walk.</p>	<p>Development & Environment</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>100</p>	<p>●</p> <p>Improved access to dog friendly sites has been updated on Council website. Manager Development and Environment has also developed a responsible dog ownership education program which was launched across various media platforms in December. MACCA (Council's responsible dog ownership mascot) made his debut at the successfully held "dogs Day Out" in George Town on 8th February, and continues to promote responsible dog ownership and highlighting where we can take our dogs for a walk. See the "Macca likes a walk" publication on our website. This is an ongoing role of Development and Environment.</p>
<p>4.1.6.44 Continue to promote, implement and monitor public health standards through maintaining current service levels.</p>	<p>Development & Environment</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>100</p>	<p>●</p> <p>this is an ongoing task that is continually being managed and reported on.</p>
<p>4.1.6.45 Continual improvement of our services through policy and procedural review.</p>	<p>Development & Environment</p>	<p>01-07-2019</p>	<p>30-06-2020</p>	<p>75</p>	<p>●</p> <p>Council at its December meeting adopted new policy framework delineating Council and operational policies. While Policies and procedures continue to be reviewed, the arrival and management of Covid-19, has delayed these. This is an ongoing action.</p>

4.1.6.46 Acting in a timely manner on reports of environmental health concerns.	Development & Environment	01-07-2019	30-06-2020	100		<p>this is occurring in a timely and efficient manner and is reported to Council (and public) as part of Quarterly (and Annual) Performance Reports</p> <p>Council has built in additional service ability through appointing of a Community Compliance Officer with Environmental Health skills.</p> <p>This is an ongoing task.</p>
4.1.8.1 Continuing to provide a high level of public awareness, education and guidance of building health and safety matters.	Development & Environment	01-07-2019	30-06-2020	100		<p>This is an ongoing role that is performed by councils EHO, Building Surveyor and Permit Authority</p> <p>Manager Development & Environment released support material following closure of local surveying provider.</p> <p>Council officers are continually working on service delivery improvements and support to our customers, having delivered numerous support initiatives throughout and following the Covid-19 State of Emergency</p>
4.1.8.2 Acting in a timely manner on reports of buildings, or building uses, that involve possible health concerns.	Development & Environment	01-07-2019	30-06-2020	100		<p>This is an ongoing task that is reacted upon as and when required with breaches reported on our system and managed in accordance with the relevant legislation and good practice</p>
4.2.2.3 Develop and implement a modern and engaging policy that encourages existing businesses to expand their services, encourages the outdoor eating culture and market type feel of a vibrant town.	Liveable & Connected Communities	01-07-2019	30-06-2020	100		<p>Draft design for Regent Square Master Plan as presented to Council in December, provides for market spaces, pop up restaurants and multiple spaces for outdoor eating.</p> <p>The development of the Macquarie Street Precinct Plan has commenced and will also provide for outdoor eating.</p> <p>While quick actions at the start of the Covid-19 saw Council staff proactively working with businesses to amend their Food Licences to help keep them trading, the implementation of the Covid-19 State of Emergency has seen resources directed away from development of a policy. Local traders have been permitted to have on street dining to increase patronage under restrictions. Officers recommend that this action be complete with a policy not required at this point in time given permissions have been granted,</p>
4.2.2.4 Develop a Municipal Land Use Strategy that includes Precinct Structure Plans.	Development & Environment	01-07-2019	30-06-2020	75		<p>This has commenced with a consultant in the final stages of review of the Hillwood Structure Plan.</p> <p>The development of the George Town Structure Plan is well underway, with work progressing well and a draft nearing completion.</p> <p>The development of Local Planning Provisions is well progressed with Council having adopted the draft.</p> <p>There has been some delay with timelines for above, due to the limited ability to carry out efficient consultation over the Covid-19 period.</p>

4.2.2.5 Review asset management framework to ensure responsible and sustainable asset management.	Works & Infrastructure	01-07-2019	30-06-2020	100		Asset Management Framework has been adopted by Council
4.2.4.1 Develop a Storm Water Management Plan that aims to improve water quality by renewing assets in line with water sensitive urban design principles where possible.	Works & Infrastructure	01-07-2019	30-06-2020	100		Storm Water Management Plan has been adopted
4.3.1.3 Commence construction of the mountain bike project.	Works & Infrastructure	01-07-2019	30-06-2020	50		Executed deed of agreement received late October. Council has been briefed with project overview in December. EOI's to be called in early Q3. This project will run over two years. Tender awarded to World Trails.
5.1.1.4 Support the George Town Placemaking Advisory Group as a key consultative body.	Office of the General Manager	01-07-2019	30-06-2020	100		Administrative support i.e. minutes and agenda and distribution of information for the Chair of the George Town Placemaking Advisory Group is being provided through the Office of the General Manager.
5.1.1.5 Conduct the review of Council's Strategic Plan 2016-2026 (incorporating a community survey).	Office of the General Manager	01-07-2019	30-06-2020	95		Initial Community consultation phase complete. Councillor and Leadership engaged. First draft complete and in review. Presenting for adoption July 2020
5.1.1.6 Develop a Consultation Framework.	Liveable & Connected Communities	01-07-2019	30-06-2020	100		Community Consultation Framework adopted by Council 26 November 2019
5.1.1.7 Conduct a review of Council's Rating Policy that includes extensive public consultation.	Corporate Services & Finance	01-07-2019	30-06-2020	100		Review of the Rating Policy has commenced, a consultant has been engaged and has presented preliminary review to Council workshop. Consultant has participated in World Café. Council were presented with modeling at workshop during Q3, the review has been complete and a report scheduled for Council in May 2020. This policy has been reviewed and adopted by Council under COVID limitations. Another review is to be conducted in 20/21

5.2.1.4 Introduce an across organisational quarterly performance reporting process.	Office of the General Manager	01-07-2019	30-06-2020	100		Introduction of quarterly performance reporting to Council has commenced and is made publicly available. Templates and requirements have been established. Reports include executive summary on performance and activity report from the GM, Council resolution monitor, YTD progress on statutory reporting areas eg use of Council Seal, budget performance (now detailing capital works and variances from budget), WHS performance, planning and building activity, community events, regulatory compliance reporting, customer service performance reporting, organizational establishment and turnover, performance review compliance, Audit Panel actions and Annual Plan Action progress reporting. Q1 report received by Council. Q2 report listed for January meeting.
5.2.1.5 Ensure compliance with all governance standards and legislative requirements.	Office of the General Manager	01-07-2019	30-06-2020	100		Policy governance framework adopted at December 2019 Council meeting.
5.2.1.6 Preparation of financial reports which meet Australian Accounting Standards and are verified by the Auditor General.	Corporate Services & Finance	01-07-2019	30-06-2020	75		2018/2019 Financial reports completed and Audit opinion issued in September 2019. 2019/2020 Financial reports to be completed Q1 of 2020/2021.
5.4.1.63 Establish and implement a Risk Management Strategy.	Corporate Services & Finance	01-07-2019	30-06-2020	75		A review of Council's Risk Management Register and Framework has been completed by third party with findings presented to Audit Panel. The findings are being used to inform the revision of Council's Risk Management Strategy. The strategy will be presented to Council form adoption in July 2020.
5.4.1.64 Achieve best practice contract management in line with industry standards and AS4000.	Corporate Services & Finance	01-07-2019	30-06-2020	100		AS4000 suite of contract documents have been implemented.







GEORGE TOWN COUNCIL

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