

ANNUAL REPORT
WEST
← COAST →

2018-2019

T A S M A N I A





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A MESSAGE FROM THE MAYOR AND GENERAL MANAGER



Mayor Phil Vickers and General Manager David Midson

Welcome to our review of the 2018–2019 financial year.

Council continued to implement a range of important initiatives. The 2018–2019 financial year was one of change for the West Coast Council. Following the election two new Councillors joined us, Cr Ian Hall and Cr Kerry Graham. In early 2019, I commenced as General Manager. We wish to thank Mr Dirk Dowling for his work as General Manager over several years commencing in 2014. He has left a legacy of improved governance, operations and forward momentum. We also thank him for his continued work as Director of Special Projects. Following the resignation of Mr Dowling, Ms Eleanor Strang ably stepped in as Acting General Manager for an extended period. We wish to thank her for her exceptional efforts in the role and her ongoing work as Manager of Corporate and Strategic Services.

Financial year 2018-2019 has been one of significant achievements for the West Coast Council and the Community.

The Council Team and community has, together, delivered a range of new strategic documents to guide future work. The Liveable Communities (Aged Care) Strategy has identified a range of gaps in services on the West Coast and a range of innovative projects and potential solutions to assist us to become a community where people can age well. The West Coast Mountain Bike Strategy solidified the mountain biking potential of the West Coast and has already drawn international attention. Work has continued on implementation of the; Branding Project, Aquatic Facilities Strategy, the Sport and Recreation Plan and the Waste Transfer Infrastructure Strategy.

The West Coast Council has delivered a large Capital Expenditure Program of over \$4,061,337 in projects. Projects included stormwater and footpath infrastructure, road upgrades, community facility upgrades and major improvements to gyms and swimming pools.

Operationally results continue to improve with work over the financial year to improve our service request responsiveness and asset maintenance planning. Investments in plant, equipment, training and systems are continuing to pay dividends. Our underlying surplus result of \$402,640 demonstrates the financial and operational planning work that has occurred in recent years.

Combined these are our continued efforts to deliver on the *West Coast Community Plan 2025*.

The financial year was also a record-breaking year for attracting external funding to the West Coast. The Study Hub prepared to commence operations following the announcement of a \$2.52 million financial grant. We completed major upgrades at three gyms and two pools with the support of the Tasmanian Community Fund and Stronger Communities Program, providing \$71,070.65 in grant funding. Following a \$700,000 commitment in the by-election we worked with the Federal Government and Telstra to secure \$5.9 million dollars of upgrades to telecommunications that will benefit West Coast residents. Federal election commitments of; \$2.5 million for mountain bike tracks, \$4 million for sport and recreation infrastructure, \$1 million for allied health and aging, and \$160,000 for change rooms and score boards, were secured.

The Council also successfully lobbied the Federal and State Governments to secure record funding for West Coast Roads. A combined total of \$53.5 million, will be spent over the next 5 years, continuing the upgrade programs already commenced.

Combined this funding will significantly increase the infrastructure available on the West Coast.

In January our community was threatened by fire. We wish to thank our emergency services, professional and volunteer, for the amazing work they did to protect us. We are also exceedingly proud of the community that banded together to provide support and help to each other and visitors to our region.

The Premier hosted a thank you event in Zeehan for local emergency service personnel and the community, it was an excellent event and a great chance to reflect on a job well done. This was one of many events where the community came together and we were grateful to be able to attend many including; National Volunteers Week, ANZAC Day Services, one Citizenship ceremony, and a Community Cabinet event where the community could engage with our State Government.

Finally, we wish to thank our colleagues, the Councillors and the Council Team for a year of tremendous effort and achievement, where they have supported both of us, and the community, and delivered a result that we and the community can be proud of.



Phil Vickers
MAYOR



David Midson
GENERAL MANAGER

OUR PROFILE

The West Coast Council is located in the heart of the majestic wilderness of Tasmania's beautiful West Coast.

Our vision is to be a welcoming community with quality lifestyles supporting dynamic sustainable development and natural resource management.

Covering 9,575sq kms, the West Coast municipality is the gateway to Tasmania's wilderness. Coastal populations include Strahan, situated on Macquarie Harbour, and the picturesque shack sites of Granville Harbour and Trial Harbour. The inland population centres of Queenstown, Zeehan, Tullah and Rosebery and the small townships of Gormanston and Linda, are all within a short

distance from magnificent lakes, rivers, rainforests, dunes and historic sites.

With a population of approximately 4176 (ABS 2018 Estimated Resident Population 4167), the West Coast is celebrated for its tourism, mining and fishing. The clean air, mild climate and strong commitment to community make the West Coast a fantastic and unique place to be.

The West Coast also provides a popular choice for people seeking a 'sea change', and those seeking work within the tourism, aquaculture and mining industries.



COUNCIL STATISTICS

OUR PLACES

Council Chambers:

11 Sticht Street, Queenstown

Service Centres:

Morrisby Street, Rosebery

Esplanade, Strahan

Main Street, Zeehan

Council Depots:

Tramway Street, Queenstown

Gepp Street, Rosebery

Harvey Street, Strahan

Altcar Street, Zeehan



OUR EMPLOYEES



Elected members..... 9

Full time employees56

Part time/casual employees..... 6

Seasonal casual..... 14

OUR INFRASTRUCTURE

Municipal sealed roads122km

Municipal unsealed roads...69km

Sporting ovals 6

Community halls 6

Public toilets.....13

OUR VALUATIONS



Total land value \$144,388,500

Capital land value \$499,030,300

Adjusted capital value..... \$560,905,650

Assessed annual value \$30,349,764

Adjusted annual value \$33,930,953

OUR BUDGET ESTIMATES 2018-2019

Total operating revenue \$10,810,562

BorrowingsNIL

Total operating expenses... \$10,802,712

MAYOR AND COUNCILLORS

YOUR ELECTED REPRESENTATIVES



Mayor
Phil Vickers



Deputy Mayor
Shane Pitt



Councillor
Robyn Gerrity



Councillor
Leigh Styles



Councillor
Lindsay Newman



Councillor
Terry Shea



Councillor
Scott Stringer



Councillor
Ian Hall
(Term commenced Nov 2018)



Councillor
Kerry Graham
(Term commenced Nov 2018)



Councillor
Lyn O'Grady
(Term ended Oct 2018)



Councillor
Matthew Ryan-Sykes
(Term ended Oct 2018)

ATTENDANCE

Section 72 (1)(cc) of the *Local Government Act 1993* requires a statement detailing the attendance of each Councillor at Council and committee meetings during the preceding financial year to be included in the Annual Report.

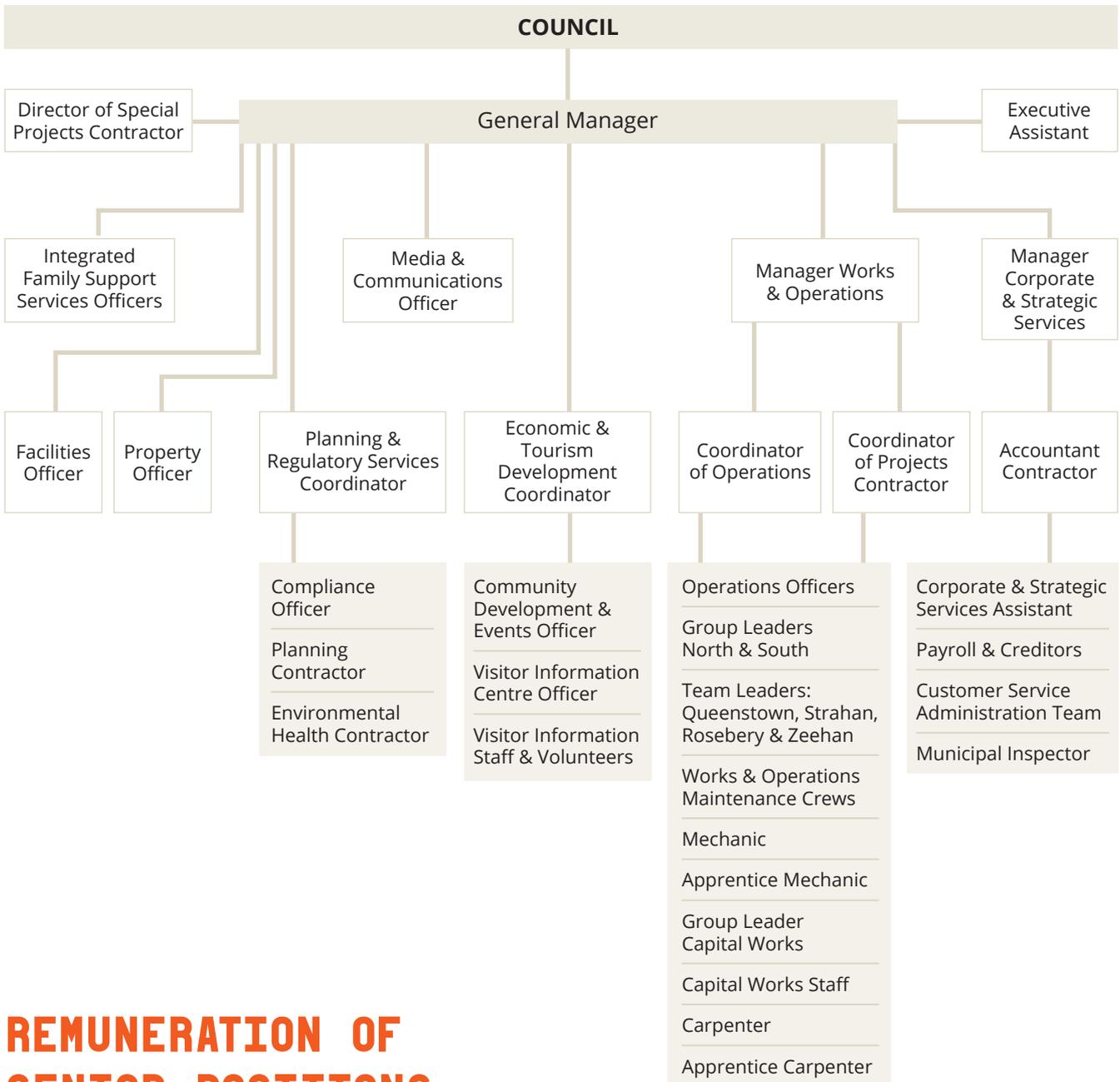
Councillor	Workshop	Extra Workshop	Ordinary Meeting	Annual General Meeting
Mayor Vickers	10	3	12	1
Deputy Mayor Pitt	7	3	10	1
Cr Newman	10	3	11	0
Cr Shea	7	2	11	0
Cr Styles	2	1	7	0
Cr Stringer	3	0	11	1
Cr Gerrity	2	0	8	1
Cr Hall	3	1	4	1
Cr Graham	6	2	8	1
Cr O'Grady	3	0	4	0
Cr Ryan-Sykes	3	0	3	0

TOTAL MEETINGS CONVENED FOR 2017-2018

Workshop	10
Extra Workshop	3
Ordinary Meeting	12
Special Meeting	1
Annual General Meeting	0

Section 72 (1)(cb) of the *Local Government Act 1993* requires a statement of the total allowances and expenses paid to the Mayor, Deputy Mayor and Councillors to be included in the Annual Report. Total allowances and expenses paid to the Mayor, Deputy Mayor and Councillors (including telecommunications, fuel and travel expenses): \$137,927.

ORGANISATIONAL CHART



REMUNERATION OF SENIOR POSITIONS

Section 72 (1)(cd) of the *Local Government Act 1993* requires a statement in accordance with subsection (4) relating to total remuneration to Council employees in senior positions to be included in the Annual Report.

Total remuneration includes the salary paid, contributions to superannuation, values of the use of any motor vehicle, and any other allowance or benefit paid – note that in all instances vehicles are available for ‘pooled’ use: \$458,758.

OUR VISION

We are a proud community. One that is connected, enjoys our lifestyle surrounded by our unique natural heritage and works together for the benefit of the residents, business owners and visitors to our stunning Region.

OUR MISSION

We will work together in partnership to provide and continually improve the facilities, services and infrastructure that will serve the needs of our communities.

OUR VALUES

Our Vision is supported by a number of values that underpin the way we work together to achieve the *West Coast Community Plan 2025*.

- Responsiveness
- Leadership
- Unity of purpose
- Partnership
- Respect and trust
- Consistency



STRATEGIC PLANNING FRAMEWORK

Council's activities incorporate the requirements of the *Local Government Act 1993* and the aspirations of the West Coast community.

West Coast Council conducted an extensive community engagement program to prepare a shared vision for our community – one that would shape our preferred future and be representative of West Coast values and aspirations.

This clearly defined vision – the *West Coast Community Plan 2025* – was adopted by the West Coast Council as its long-term Strategic Plan in October 2015.

The *West Coast Community Plan 2025* outlines the desired objectives of the West Coast community and provides actions within key focus areas which Council is committed to achieve, with the relationship between

the community's vision (the *West Coast Community Plan 2025*) and Council operations intrinsic to Council planning and reporting.

This strong strategic planning framework incorporates the Annual Plan and Annual Report.



HIGHLIGHTS 2018-2019



ANZAC DAY CEREMONIES

Anzac Day is the solemn day of remembrance of those Australian and New Zealand Army Corps soldiers who have fought and died for their country and is marked annually on the anniversary of the Gallipoli campaign of the First World War. This day bring together the West Coast community who actively participate in the commemorative services. The West Coast Council are proud to pay their respects to those who serviced with the laying of wreaths in Rosebery, Tullah, Zeehan, Strahan, Queenstown and Gormanston.



Queenstown ANZAC parade.



Mayor Phil Vickers and General Manager David Midson at the Zeehan ANZAC service.

COUNCILLOR TOURS 2019-2020

This year's Councillor tour saw Councillors and senior staff visit the towns of Zeehan and Trial Harbour. Councillors visited the Zeehan Pool, discussing upcoming works required for all West Coast pools. The newly refurbished Zeehan gym was a pleasing sight with gyms in Rosebery and Queenstown having major refurbishments as well. These exciting works lead directly back to the *West Coast Community Plan 2025*, with the community asking for a focus on health and active lifestyles initiatives and programs. The finalisation of works for the footpath program were viewed as the tour made its way from Zeehan to Trial Harbour. Discussion was had on bridge replacement for the Trial Harbour Road along with a tour of the Trial Harbour community where works undertaken by the Trial Harbour Progress Association was noted by Councillors.



Mayor Phil Vickers (right), Councillors and West Coast Council General Manager David Midson at Trial Harbour.

COMMUNITY CABINET VISIT

The Premier and Cabinet were once again on the West Coast as part of their community cabinet visits. Cabinet meet with the Mayor, Councillors and General Manager in Zeehan to discuss those items relative to the West Coast. A gathering was held by the Premier the night prior at the Zeehan RSL where Councillors, business representatives and members of the community had the opportunity to speak with Ministers one on one in a relaxed setting.



Zeehan Men's Shed President Steve Youd, Zeehan RSL President Clive Starkey and Premier Will Hodgman.

CITIZENSHIP CEREMONY

Mayor Vickers had the pleasure of conducting a citizenship ceremony for one community member during the 2018–2019 period. Citizenship celebrates Australian democracy and is a unique symbol of formal identification with Australia. It lies at the heart of a unified and inclusive Australia, which allows people to participate fully in our community. Council is proud to assist with ceremonies and welcomes new citizens into our West Coast community.



Mayor Vickers and new Australian Citizen Jonathan Railey.

NATIONAL VOLUNTEERS WEEK

A successful function was held at the Rosebery Memorial Hall to acknowledge the great work done by West Coast volunteers. These people are the heart and soul of our West Coast community, dedicating countless hours to supporting local organisations and community groups.



Rosebery Development Association.



Strahan Fire Brigade.

PREMIER'S BUSHFIRE THANKYOU EVENT

Tasmania was severely impacted by devastating bushfires during this year's summer months. Communities required evacuation, roads were closed, and businesses were heavily impacted by loss of trade during this period. Our community and volunteers were called upon to assist and pulled together, to tirelessly work during the time they were needed.

The Premier thanked the community by holding a series of Bushfire Thank You events, one of which was held in Zeehan. The community and business from around the West Coast were invited to attend. Buses transported community members from neighbouring towns, children were occupied by kid's entertainers, food and drink was available and music provided a festival feel. The Premier and Ministers joined the celebrations to thank those who has assisted and to support those communities who had been impacted by the bushfire emergencies.



SUNRISE VISIT

Sunrise weather presenter Sam Mac with proud Zeehan residents, keen to show off their town.



The call went out for nominations of towns on Sunrise's A-Z towns of Australia Tour. Zeehan was chosen as the 'Z' town. It was early morning when the Sunrise crew hit town and the local community rallied in the Main Street outside the West Coast Heritage Centre and Gaiety Theatre to shine a spotlight on the West Coast and it was broadcast live around the nation.

GRANVILLE HARBOUR WIND FARM SITE TOUR

Councillors and staff had the opportunity to visit the site of the Granville Harbour Wind Farm. With 31 turbines to be erected and the mammoth task of transporting the oversized tower and blade components to the West Coast, Council were keen to learn more about the project and the site on which the wind farm is to be constructed.



West Coast Council, Councillors and staff along with Granville Harbour Wind Farm representatives.

2019 AUSTRALIA DAY – WEST COAST SPIRIT AWARDS

In recognition of those who have made an outstanding contribution to the West Coast community, the West Coast Council was pleased to announce the successful recipients of the 2019 Australia Day West Coast Spirit Awards on Australia Day, 26 January 2019.

A civic function was held at Tullah to celebrate and recognise the great work done by our fellow community members. Awards for 2019 were presented to Robert Butterfield, Duncan Murfet and the Tullah Progress Association.



Tullah Progress Association

WEST COAST 'LIVEABLE COMMUNITIES STRATEGY' DEVELOPED

Mayor Vickers said: "Creating this Strategy was a real priority for Councillors. The community made it loud and clear for many years that with a growing trend towards an ageing population and a range of shortfalls in service delivery for our residents and visitors continuing to be a problem, that a positive and achievable plan to improve things for our older citizens was critically needed. The project we implemented this year as a Council has delivered something capable of guiding Council and other stakeholders' decisions and actions in the future; and it has highlighted a range of short medium and

long term projects and even innovations, that can improve people's lives in this region."

Early in 2018 the dilapidated Central School property in Queenstown was placed on the market and Council purchased it with plans to investigate the feasibility of developing the site for aged and hospice care for West Coast residents, as the property was ideally located next door to the West Coast District Hospital. Following the appointment of the Director Special Projects this year, and discussions with the State Government, in-depth research was initiated, a Discussion Paper prepared,

and an expression of interest process implemented to identify a consultant firm that could work closely with Council to develop the draft Strategy. The respected firm KPMG was then appointed.

Council undertook a comprehensive Survey during the 2018–2019 financial year to feed into the Strategy process, and a range of community and stakeholder engagement/consultation activities also took place. Council organised a forum for Senior Citizens Clubs and undertook a community forum and further community engagement, prior to finalising the draft Liveable Communities Strategy document.

COUNCIL RE-IMAGINES MOUNTAIN BIKE (MTB) POSSIBILITIES FOR THE REGION

Following extensive liaison with the State Government and the initial receipt of \$500,000 towards the completion of a planned Queenstown MTB Gravity Trail, Council appointed the Director Special Projects during the period, and set about investigating and determining what opportunities existed for developing a world class series of trail networks on the West Coast, that would be capable of tapping into the growing MTB market in Tasmania.

The comprehensive research, community and stakeholder engagement/consultation, reporting and development of a draft West Coast Trail Strategy that followed this year identified that the West Coast Council itself is well placed to help drive economic and community development initiatives relating to future MTB trails, but that such an approach needed to be pursued from an expansive and ambitious perspective through a shift in thinking, and a commitment to creating trails in the future that 'fit' the West Coast situation; and thereby take advantage of its unique landscapes. This re-imagining emerged as the key to ensuring that the West Coast region was well positioned in the future as an exceptional MTB destination, capable of drawing in large tourist numbers.

Mayor Vickers said: "Through the extensive work undertaken this year to flesh out the possibilities and to develop an appropriate Strategy, the community voiced its strong support for the creation of a series of world class MTB trails in the region. The Council was also successful in gaining a commitment from the Federal Government to contribute \$2.5M towards this vision.

The draft Strategy developed during the year highlights that simply developing trails that appeal to the widest possible market segment does not take account of the need to build product suited to the area (topography, terrain, soil types etc), that is capable of delivering a point of difference and that will be 'iconic' in every sense of the word, to compliment other product already around Tasmania. The work this year revealed that Council should be developing a range of potential trails, with a key focus on starting at Mount Owen in Queenstown and not only building some beginner and intermediate trails, but developing some 'iconic' trails that will appeal to the expert level rider as well."

With the final Strategy created this year, and a firm partnership approach developed with all three tiers of government during 2018–2019, the Council is well placed now to undertake the following work in coming years:

- Creation of detailed designs and construction of 30kms of MTB Trails on Mt Owen in Queenstown (including a bike wash facility, associated signage, branding and marketing collateral) and around 3kms of beginner trails adjacent to the Mountain Heights School in Queenstown; and
- Creation of detailed designs and construction of up to 30kms of MTB Trails in the Heemskirk Regional Reserve (including associated signage, branding and marketing collateral); and
- Development of MTB Trail concepts for long-distance back-country trail riding in the region (including concept development and feasibility assessment) e.g. interconnecting trails that link Tullah, Roseberry, Zeehan and Queenstown and / or a point-to-point ride between Queenstown and Strahan, with riders returning via the Wilderness Railway.



EXPANDING AND IMPROVING THE MACQUARIE HEADS CAMPGROUND PRECINCT

Following several years of comprehensive investigation, business planning, statutory planning and liaison with a range of stakeholders (including the State Government), West Coast Council appointed the Director of Special Projects during the period, and set about implementing the previously created business case and planning report, to develop a range of improvements in the precinct to help drive more tourists to the area and enhance the entire precinct for existing users.

All strategic and statutory planning work was finalised, a Planning Permit obtained, and additional funding secured through a generous grant from the Parks and Wildlife Service.

Mayor Vickers said: "The Council spent several years looking into ways we could improve outcomes at Macquarie Heads. We undertook detailed business planning and implemented a range of changes to the way we run the facility and how we look at providing a cost-effective operation into the future. The Expansion Project itself has been well designed this year to meet current and future needs, and the process has not been rushed."

Council's General Manager David Midson said: "Council is committed to providing a cost-

effective and sustainable outcome for all the business operations it controls, and the Macquarie Heads precinct is no exception. The planning into this Expansion Project has been comprehensive and the community has been engaged throughout the process. The improvements will lift the quality of what's on offer in the area not just for locals, but for the many visitors we get to this beautiful area every year."

Work undertaken during the 2018–2019 financial year included undertaking detailed research, on-site reviews, report writing, with comprehensive recommendations made to the Council. Project planning work and scoping work continued in discussion with relevant

government departments and a range of community and business engagement activities occurred. Council finalised its Development Application (including Aboriginal Heritage Assessment, Flora and Fauna Study and Traffic Impact Assessment) and a Planning Permit was secured. Initial design work for new toilet facilities was coordinated and the preparation and lodgement of a MAST RBF funding application (marine infrastructure upgrades) was completed. Preparation of detailed Scope for design services (entire expansion project) was finalised and the coordination of an EOI process (design phase) and appointment and coordination of the design consultants pitt&sherry also took place.



**KEY FUNCTIONS
AND
ACHIEVEMENTS**



OUR PEOPLE, OUR COMMUNITY

Vision: Residents and visitors feel safe, healthy and connected to their community through access to appropriate and relevant services, activities and facilities.

1.1 The West Coast communities are accessible and safe for residents and visitors to the Region.

Strategy: 1.1.1 Create and maintain community spaces and infrastructure

ACTION	RESULTS
Work closely with community groups and other stakeholders to secure additional beneficial infrastructure where appropriate.	Continued to work with the community to plan and deliver improvements to community spaces.
Capital Expenditure – Finalise the current renovation and upgrade project for the old Zeehan Scout Hall building (fence the property).	The project was cancelled.
Capital Expenditure – Install new playground equipment in Tullah.	New seats have been installed with repair works and upgrades to existing play equipment. A new access footpath has been constructed from Central Avenue to the playground.
Capital Expenditure – Upgrade/improve playground infrastructure in all population centres.	New equipment installed including playground structure, swing sets and soft fall zones in compliance with Australian Standards at the playground in Howards Park, Zeehan. Strahan playground received repairs to the existing slide. A new electric barbeque was installed on a new slab at Headley Faulls Park, Queenstown.
Capital Expenditure – Upgrade / improve sport & recreation infrastructure (in accordance with the findings of the Sport & Recreation Plan Review).	Repairs and upgrades completed across sport & recreation infrastructure including the upgrade and reopening of gyms in Queenstown, Zeehan and Rosebery. Additionally, a \$4 million commitment was secured during the Federal Election for further Sport and Recreation infrastructure upgrades.
Capital Expenditure – Continue with infrastructure upgrades to the Queenstown Cemetery.	Drainage infrastructure, maintenance and upgrades were completed, and turf renewal undertaken at the cemetery.
Capital Expenditure – Renovate/ upgrade Queenstown Recreation Ground Clubroom roof.	Project completed.

Strategy: 1.1.1 continued ...

ACTION	RESULTS
Capital Expenditure – Finalise Queenstown Pioneer Cemetery Project (entry, stairs, paths & signage).	New gravel laid at the entrance and a timber stepped walkway installed to cemetery entrance.
Capital Expenditure – Install new public BBQ in Rosebery Park.	Project completed.
Capital Expenditure – Install awning above canteen area (Zeehan Oval clubrooms).	Project deferred.
Capital Expenditure – Improve gyms on the West Coast.	<p>Queenstown Squash & Fitness Centre – A full replacement of cardio and weights equipment was undertaken, and the centre now offers commercial equipment throughout. The centre is also heated and cooled with the addition of two HVAC systems. CCTV was installed throughout which greatly improves member safety and centre security.</p> <p>Zeehan Squash & Fitness Centre – All unsafe equipment was removed and replaced with commercial grade equipment. The centre is also heated and cooled with the addition of one HVAC system. Centre security was improved with the addition of swipe card access on doors.</p> <p>Rosebery Stadium & Gym – The Rosebery Stadium has all new commercial cardio and weights equipment. Flooring was replaced using commercial gym matting. HVAC was installed for heating and cooling, swipe card access installed and CCTV throughout the centre for member safety and centre security.</p>
Capital Expenditure – Rosebery Stadium improvements/upgrades.	As above.
Capital Expenditure – Improve/upgrade cemeteries (Current & Pioneer) across the West Coast (in accordance with the findings of the Cemetery Study).	Project deferred.
Capital Expenditure – Continue to upgrade / improve pool facilities across the West Coast (in accordance with the findings of the Aquatic Facilities Strategy).	<p>Queenstown swimming pool is now compliant with the toddler pool having its own dedicated filtration and water treatment system which includes three sanitation processes . A full replacement of the existing return to pool pipework fixed all issues with the pool leaking and was replaced using 200mm pressure pipe in anticipation of new commercial filtration. A new 180kW heat pump for the twenty-five-metre lap pool and learn to swim pool was installed.</p> <p>An Automatic Chemical Dosing System was installed at Queenstown and Rosebery pools, to ensure the pool water chemistry remains at the required Health Department standards.</p> <p>Zeehan and Queenstown toddler pool shades were both replaced to ensure excellent sun protection.</p>

Strategy: 1.1.1 continued ...

ACTION	RESULTS
Capital Expenditure – Continue to create and upgrade footpath infrastructure across all towns on the West Coast.	A total of 17 footpath projects completed.
Capital Expenditure – Construct new public toilets (Granville Harbour).	Project deferred.
Undertake regular public facilities inspections (e.g. playgrounds) and conduct regular maintenance as required.	Project ongoing.

Strategy: 1.1.2 Maximise community safety through safe urban design.

ACTION	RESULTS
Monitor and enforce Council’s By-Laws.	The Parking and Street Dining By-Laws are enforced in the Compliance Department by the Municipal Inspector and Compliance Officer. Street Dining is enforced on a financial year basis with renewals payable and due in July of each year.
Capital Expenditure – Upgrade/improve parking controls, equipment and planning (in accordance with the findings of the Parking Study).	Parking meters were ordered, the remainder of project was deferred to 2019–2020.
Develop and implement appropriate communication and community education strategies to ensure introduction of the enforcement framework permitted under the Parking By-Law is structured and well understood.	Action deferred to 2019–2020 in order to coincide with new meters becoming operational.
Capital Expenditure – Rehabilitate road, install traffic control measures and upgrade curb and footpath (Main Street & Hurst Street entrance Zeehan) to improve safety outcomes.	Majority of the project completed within financial year. Final sealing and minor finishing works scheduled for 2019–2020 financial year.
Capital Expenditure – Continue to upgrade stormwater infrastructure across all towns on the West Coast.	A total of 13 stormwater projects completed in line with budget and planning targets. Projects included new pipes, safety improvements, kerb and gutter and existing infrastructure upgrades.

Strategy: 1.1.2 continued ...

ACTION	RESULTS
Capital Expenditure – Undertake improvement / upgrade works to Lynchford Road.	Due to the complex nature of the work and a limited timeline, Council split the project into two stages. Stage one was completed in this financial year with stage two due to be completed in the first half on the 2019–2020 financial year.
Capital Expenditure – Seek a co-funding contribution from the State Government and begin work on establishing the full road network in Wilson and Prangley Streets, Strahan.	Project deferred to allow design and planning work to be completed.
Capital Expenditure – Remove shade sail frame from Zeehan Skate Park (safety Issue) and revegetate the site.	Project completed.

Strategy: 1.1.3 Develop and implement a best practice Emergency Management Framework in partnership with relevant organisations.

ACTION	RESULTS
Continue involvement with, and coordination of, the West Coast Emergency Management Committee (WCEMC).	The Committee continues to make progress including refinement of existing plans and procedures. Council continues to undertake risk assessments and framework development to build community resilience.
Capital Expenditure – Upgrade the main Administration Office in Queenstown to provide the capability for a best practice Emergency Management Command Centre to be set up during a regional emergency.	Council successfully upgraded the Council Chambers with advanced technology and resources available to agencies in the event of a disaster. This included retrofitting the building with the capability to run a portable generator. The upgrade was made available through a grant provided from NDRP and Council, a 50/50 contribution was made.
West Coast Emergency Management Committee to update all Emergency Management Plans relating to the West Coast (including Risk Assessments and the Disaster Recovery Manual for the West Coast).	Action ongoing.
Conduct 'on-ground' scenario training with Council staff relating to Evacuation/Recovery Centre operations.	West Coast Council participated in an emergency scenario in May 2019.

Strategy: 1.1.3 continued ...

ACTION	RESULTS
<p>Manager of Works & Operations and Coordinator of Operations to continue to attend State Fire Management Area Control (FMAC) meetings as the West Coast Region Representatives.</p>	<p>Participation in Fire Management Area Control is ongoing.</p>
<p>Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities (e.g. fuel reduction practices and other fire management planning).</p>	<p>Council continuously liaises with relevant areas of State and Federal Government to improve outcomes.</p>
<p>Council to continue to fund the operations of the West Coast State Emergency Services (SES) Units.</p>	<p>Action ongoing.</p>
<p>Capital Expenditure – Upgrade / improve Strahan Airport and Queenstown Airport (in accordance with Civil Aviation Safety Authority (CASA) requirements).</p>	<p>All Civil Aviation Safety Authority requirements and upgrades have been completed</p> <ul style="list-style-type: none"> • Wire mesh fence was installed at the west side of the airport Line marking • The replacement of safety cones • Upgrade of lighting • Vegetation removal • Replacement of the windsock
<p>Manager of Works & Operations and Coordinator of Operations will continue involvement with, and actively participate in, the meetings of the Emergency Management North West Regional Advisory Committee, as required.</p>	<p>West Coast Municipal Emergency Management Coordinator and Deputy Coordinator attended all meetings to ensure the West Coast are actively represented.</p>

Strategy: 1.1.4 Ensure appropriate levels of public transport to and from each of the communities.

ACTION	RESULTS
Continue to review existing infrastructure in consultation with all stakeholders (including residents and ratepayers).	Council continually engaged relevant agencies of Government to promote increased transport services for the West Coast.
Work in partnership with the State Government, West Coast residents and businesses to implement the State Government commitment to an intra-town transport service and improved bus service to the North West.	Project deferred.

Strategy: 1.1.5 Investigate the case for developing and expanding major airport infrastructure for Strahan Airport.

ACTION	RESULTS
Capital Expenditure - Upgrade / improve Strahan Airport (in accordance with the findings of the Airport Feasibility Study).	Project completed. The results of the Regular Public Transport Trial will guide future upgrades.
Implement Security Upgrade Project in partnership with the State Government.	Action deemed not necessary.

1.2 More connected and inclusive communities.

Strategy: 1.2.1 Support and create opportunities for inter-community participation.

ACTION	RESULTS
Continue to provide financial & in-kind assistance through the Community Assistance Grants, Sponsorships, Event Development Fund and Contingency Fund Grants to support local events and groups and youth categories.	Council continued to assist the community with financial & in-kind support during 2018–2019. (see tables in Financial Services section of the Annual Report).
Utilise Council contacts database and relevant communication platforms to engage with residents regarding promotion of events and activities (e.g. community, cultural, recreational), which encourage inter-town participation.	Social Media, email, radio and posters have been used continuously to promote both Council and community events and activities. In particular Council worked in partnership with Department of Premier and Cabinet to coordinate local community groups and businesses for the West Coast Bushfire Event. This was a large event which acknowledged the efforts of volunteers and the community during the January bushfire event. Council held a civic function in Tullah for the successful recipients of the 2019 West Coast Spirit Award. A successful event in Rosebery brought together West Coast Volunteers for the 2019 Volunteers Week.
Continue to promote access to Council-owned facilities.	A concentrated effort has taken place to promote Council owned facilities through Social Media, a recurring radio ad, discussion on Mayor on Air segment on 7XS and update of website to reflect extensive opportunities to use facilities on the West Coast.
Work in partnership with the State Government, West Coast residents and businesses to implement the State Government commitment to an intra-town transport service.	Project deferred.
Continue participation in, and support of, local groups and facilitate opportunities for interaction between communities.	Council worked closely with West Coast community groups to provide assistance with Financial & In-Kind applications, grant funding application and the coordination of West Coast community events such as Volunteers Week, West Coast Spirit Awards, Federal Election Candidate Forum, and emergency management exercises.
Continue to fund the Community Development & Events Officer role.	Action ongoing.

Strategy: 1.2.2 Improve access to cultural activities.

ACTION	RESULTS
Work with relevant groups to address any special needs where possible and advocate on their behalf where appropriate.	Action ongoing.
Liaise with key stakeholders to ensure the West Coast is considered an important factor for organisations associated with cultural activities, with the aim of increasing activities hosted locally.	Action ongoing.
Continue to support The Unconformity event and other cultural events as appropriate.	Action ongoing.
Work with recipients and improve practices to ensure citizenship ceremonies are personalised to people from different cultures.	Council hosted one citizenship ceremony during the 2018–2019 period.

Strategy: 1.2.3 Support initiatives for the Region’s youth.

ACTION	RESULTS
Continue to deliver Integrated Family Support Services through the Alliance partnership project.	Council continues to deliver the Integrated Family Support Program made available with funding allocation provided by Mission Australia. The program is available for access by families within the region requiring assistance, this includes but not limited to social support to high-intensive intervention.
Continue to coordinate and support the West Coast Council Education & Training Advisory Committee (ETAC).	Action ongoing Education & Training Advisory Committee held six meetings in 2018–2019.
Continue to support the work of the Education & Training Advisory Committee on the State Government funded West Coast Jobs Action Package - in partnership with TasCOSS and TCCI.	Action ongoing.
Continue to assess (and promote where possible) the suitability/ opportunity for youth involvement in each initiative or project in the region, in partnership with West Coast schools and the Education & Training Advisory Committee.	Action ongoing.
Provide financial and/or in-kind support for individual youth recipients through the Community Assistance Grants Program.	Support for individual youth recipients was available via Councils financial and/or in-kind support program, however no individual requests were made during the 2018–2019 period. Council did provide support to several youth sporting organisations.
Develop a program aimed at middle and upper primary school students that engages youth in local government, including its role in providing a diverse range of services to the community and potential learning and career opportunities.	Action deferred.

Strategy: 1.2.4 Encourage and recognise volunteering which supports a range of community safety, recreational, sporting and cultural activities.

ACTION	RESULTS
Mayoral and Councillor attendance at relevant events, ceremonies and other public occasions to promote and recognise the contribution of volunteers locally.	The Mayor and Councillors were invited and attended many community events throughout the year. Events included; The Unconformity, Zeehan Gem & Mineral Fair, end of year school presentations, Mt Lyell/Strahan Picnic, January bushfire community update forums, Rosebery Festival, visiting Cabinet community function, Zeehan Bushfire Thank You event, Australia Day Spirit Awards, ANZAC Day and Remembrance Day services. These are important West Coast events and would not be held if it were not for the hard work and dedication of West Coast volunteers.
Appropriately recognise West Coast volunteers during National Volunteers Week 2019.	An event was held by Council at the Rosebery Memorial Hall to acknowledge those who volunteer their time to the West Coast community.

Strategy: 1.2.5 Develop and implement a West Coast Beautification Program and associated Signage Strategy for the Region.

ACTION	RESULTS
Continue with regular operational maintenance schedules for all population centres.	Continual improvement is being made in the delivery of operational maintenance. This includes the use of new scheduled maintenance tools and implementation of a works request system.
Develop and implement a public education and awareness campaign relating to the beautification of townships and other population centres on the West Coast (including verge mowing).	Project deferred.
Continue to support the work of, and be involved with, the West Coast Weed Management Group.	Support provided as and when required by the Weed Management Group.
Finalise streetscape works on the Esplanade (Strahan) in partnership with Tasports.	Project deferred due to TasPorts project timeline.
Capital Expenditure – Upgrade/improve parking signage (in accordance with the findings of the Parking Study).	Project deferred.
Capital Expenditure – Upgrade/improve tourism signage (in accordance with the findings of the West Coast Branding Strategy).	Project deferred.

Strategy: 1.2.5 continued ...

ACTION	RESULTS
In accordance with the findings of the Aquatic Facilities Strategy, improve directional signage for all pools.	Project deferred.
Capital Expenditure – signage display columns (entry to Queenstown).	Project deferred.
Work with volunteer groups and individuals to identify and improve the appearance of West Coast towns, where appropriate.	West Coast Council successfully worked with the Zeehan Men's shed who is conducting ongoing maintenance work at the Zeehan Pioneer Cemetery.

Strategy: 1.2.6 Actively support the development of arts and cultural heritage in the Region.

ACTION	RESULTS
Continue to foster and promote arts events and heritage sites, including museums.	Action ongoing.
In partnership with key stakeholders, develop a Museum/ Heritage Trail promotion for the West Coast in line with the West Coast brand guidelines.	Action deferred.
Capital Expenditure – work in partnership with West Coast Heritage Centre to implement an upgrade project at the Frank Long Memorial site.	Project partially complete with further work to do.
Capital Expenditure – Finalise Queenstown Pioneer Cemetery Project (entry, stairs, paths & signage).	Project completed.
Capital Expenditure – Upgrade/ improve West Coast Pioneer Cemeteries (in accordance with the findings of the Cemeteries Study).	Project deferred.

Strategy: 1.2.6 continued ...

ACTION	RESULTS
Utilise the Council contacts database and relevant communication platforms to engage with residents regarding promotion of relevant events and activities.	Council's contacts database is updated regularly and used extensively for communication between Council, stakeholders and community groups.
Support community events & groups through Council's Community Development & Events Officer function.	Council's Community Development & Events Officer worked closely with West Coast community groups, assisting with financial & in-kind applications and grant funding applications.

1.3 Active participation in sport, recreation and leisure opportunities.

Strategy: 1.3.1 Continually develop the Sport & Recreation plans for the Region to promote efficient use of existing sporting facilities and identify future sporting facility requirements.

ACTION	RESULTS
Continue working with local sports and community groups to provide advice and assistance with funding grant applications and opportunities.	Action ongoing.
Continue to research and distribute information to local sports and community groups, regarding available funding avenues (including opportunities at both a State and Federal level).	Action ongoing.
Capital Expenditure – Upgrade/improve sport & recreation infrastructure (in accordance with the findings of the Sport & Recreation Plan Review).	Swimming pool capital upgrades, Queenstown and Zeehan Squash & Fitness Centre upgrades and the Rosebery Stadium upgrade, were all completed in accordance with the West Coast Sport & Recreation Plan.

Strategy: 1.3.2 Encourage and support 'Active Lifestyle' initiatives and programs.

ACTION	RESULTS
Capital Expenditure – Renovate/ upgrade Queenstown Recreation Ground Clubroom roof.	Project completed.
Utilise Council contacts database and relevant communication platforms to engage with residents regarding promotion of events and activities (e.g. community, cultural, recreational).	Continued promotion of active lifestyle events and activities through Council's social media.
Support community events & groups through Council's Community Development & Events Officer function.	Action ongoing.

Strategy: 1.3.3 Improved access is available to recreation facilities for young people.

ACTION	RESULTS
Continue to support youth participation at recreation facilities, in accordance with adopted Fees and Charges e.g. providing a 50% reduction in fees at some facilities and free access for other facilities for youth under the age of 13.	Council continues to offer the reduction and incorporates this in the adopted fees and charges.
Consult with local youth as to their needs and input in regard to recreational facilities. Investigate innovative recreational and sports alternatives to existing options.	Action ongoing.

Strategy: 1.3.4 Passive and active recreational open space is available to, and used by, the community.

ACTION	RESULTS
Finalise the establishment of the Health and Active Lifestyle Advisory Committee to Council – to work with Council and key stakeholders to drive forward initiatives for the West Coast.	Action deferred to 2019–2020.
Support community events & groups through Council's Community Development & Events Officer function.	Action ongoing.
Capital Expenditure – Upgrade/improve sport & recreation infrastructure (in accordance with the findings of the Sport & Recreation Plan Review).	Action ongoing.

1.4 The health and welfare of the community is maintained through effective medical care.

Strategy: 1.4.1 Undertake a gap analysis of health service provision in the Region.

ACTION	RESULTS
Following Council's purchase of the old school in Queenstown, work in partnership with the State Government to undertake a gap analysis of Aged Care services in the region.	<p>Following Council's appointment of the Director Special Projects in September 2018, discussions took place between Council and the State Minister for Health regarding the need to develop a comprehensive Aged Care Strategy for the region. With the State Government in full support Council engaged the consultant firm KPMG to undertake an in-depth analysis and to help the Council develop a draft Strategy that could quantify existing services and identify gaps for the aged care sector.</p> <p>The draft 'Liveable Communities Strategy' was finalised in June 2019, following extensive community engagement and liaison with the State Government, the Federal Government, and a range of agencies and service providers.</p>
Health and Active Lifestyle Advisory Committee to liaise with other stakeholders (including relevant government agencies) to assess gaps in health service provision and make recommendations to Council.	Action deferred.

Strategy: 1.4.2 Encourage best practice collaboration amongst health care providers, UTAS, industry sectors and suppliers inside and outside of the West Coast.

ACTION	RESULTS
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	A key component of the development of the Liveable Communities Strategy was to undertake a Detailed Service Stocktake i.e. what services are available on the West Coast today for Health & Wellbeing Services, Participation & Contribution, and Safety & Security. This component was completed and will now form the basis for further liaison with key stakeholders.
Continue to liaise with UTAS to offer its Rural Week Program and other appropriate programs to medical students to ensure appropriate time is spent on the West Coast.	Council continues to support the UTAS Rural Week Program. Council engages annually with visiting medical students to discuss our rural health requirements and issues, as well as promoting our region, lifestyle and community.

Strategy: 1.4.3 Provide educational opportunities for multiskilling for health care professionals.

ACTION	RESULTS
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Action ongoing.
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.
Investigate, through discussions with health providers, the availability of educational opportunities for multi skilling. Investigate the potential for collaborative opportunities and funding opportunities.	Action ongoing.

Strategy: 1.4.4 Assess and support E-health and new technologies, systems and processes in the health care industry.

ACTION	RESULTS
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.
Through the Health & Active Lifestyle Advisory Committee and in partnership with UTAS, consult on advances and opportunities in new technologies for E-health to remote areas and research funding opportunities for any identified initiatives.	Action deferred.

Strategy: 1.4.5 Encourage and facilitate greater service provision based on the needs of the region.

ACTION	RESULTS
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	A key component of the development of the Liveable Communities Strategy was to undertake a Detailed Service Stocktake i.e. what services are available on the West Coast today for Health & Wellbeing Services, Participation & Contribution, and Safety & Security. This component was completed and will now form the basis for further liaison with key stakeholders.
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.
Liaise with peak health care bodies to foster greater regional service provision.	The draft 'Liveable Communities Strategy' was finalised in June 2019, following extensive community engagement and liaison with the State Government, and can now form the basis for future liaison with peak health care bodies regarding improved regional service provision.

Strategy: 1.4.6 Assess and improve transport opportunities for the disabled and socially disadvantaged in the Region.

ACTION	RESULTS
Work in partnership with the State Government, West Coast residents and businesses to implement the State Government commitment to an inter-town transport service and improved bus service to the North West.	Improved bus service to the North West commenced during the financial year and \$100,000 was provided by the State Government for an inter-town transport trial. The trial is scheduled for 2019–2020.
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Action ongoing.

Strategy: 1.4.7 Partnerships fostered to coordinate approach to promote the Region to attract skilled medical professionals to the Region.

ACTION	RESULTS
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.
Through the Health & Active Lifestyle Advisory Committee and in partnership with UTAS, consult on advances and opportunities in new technologies for E-health to remote areas and research funding opportunities for any identified initiatives.	Action deferred.
Health and Active Lifestyle Advisory Committee to work with Council and key stakeholders to attract skilled medical professionals to the West Coast, utilising the new West Coast brand toolkit to do so.	Action deferred.
Continue to liaise with UTAS to offer its Rural Week Program and other appropriate programs to medical students to ensure appropriate time is spent on the West Coast.	Council continues to support the UTAS Rural Week Program. Council engages annually with visiting medical students to discuss our rural health requirements and issues as well as promoting our region, lifestyle and community.

1.5 The community's social needs are supported through the provision of a range of essential social and community services.

Strategy: 1.5.1 Provide adequate services for the ageing in the community.

ACTION	RESULTS
Following Council's purchase of the old school in Queenstown, work in partnership with the State Government to undertake a full gap analysis of Aged Care services in the region.	Following Council's appointment of the Director Special Projects in September 2018, discussions took place between Council and the State Minister for Health regarding the need to develop a comprehensive Aged Care Strategy for the region. With the State Government in full support Council engaged the consultant firm KPMG to undertake an in-depth analysis and to help the Council develop a draft Strategy that could quantify existing services and identify gaps for the aged care sector.
Create an Aged Care Strategy for the West Coast.	The draft 'Liveable Communities Strategy' was finalised in June 2019, following extensive community engagement and liaison with the State Government, the Federal Government, and a range of agencies and service providers.
Adjust Fees and Charges to allow for discounted access to Council gyms for Pensioners.	Adjustment of fees completed and were effective from 1 July 2019.
Continue to provide financial support for low income households by granting a further 10% remission on rates and charges in accordance with Council Policy.	Council continues to grant a further remission to all eligible concession card holders in recognition of the remoteness of the region and increased living costs.

Strategy: 1.5.2 The high standard of library facilities and services to the community is maintained to meet the educational, recreational and informational needs of the community.

ACTION	RESULTS
Continue to liaise with (and lobby) relevant service providers and government agencies to secure existing services and to explore expansion options for the West Coast.	Action ongoing.
Through the Education and Training Advisory Committee, liaise with stakeholders and schools regarding online learning opportunities.	Action ongoing.

Strategy: 1.5.3 Ensure the provision of and promote online learning opportunities.

ACTION	RESULTS
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.
Enhance Council media and communications capability to promote relevant opportunities.	Action ongoing.
Utilise West Coast contacts database and relevant communication platforms to engage with residents regarding promotion of online learning opportunities.	Social Media, email, radio and posters have been used continuously to promote both Council and community events and activities.

Strategy: 1.5.4 Coordinate and promote the education opportunities available on the West Coast.

ACTION	RESULTS
Through the Education & Training Advisory Committee, coordinate and promote education opportunities.	Education & Training Advisory Committee continued to work to coordinate education opportunities, including advocating for new programs. Through the coordination of Education & Training Advisory Committee, Council staff were able to effectively promote a range of training opportunities for West Coast Residents. Preparations to commence the operation of the Study Hub were also undertaken in partnership with Education & Training Advisory Committee, Council Staff and the Study Hub operator, West Coast Heritage Centre.

Strategy: 1.5.5 Foster the development of innovative practices in the education sector.

ACTION	RESULTS
Education & Training Advisory Committee to work with Council and key stakeholders (including UTAS) to identify innovations that can be applied to the West Coast.	Action ongoing.
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.

1.6 Innovative educational provision that meets the needs of the Region.

Strategy: 1.6.1 Continue to investigate implementation opportunities for the sustainable extension of educational provision to Years 11 & 12 in the region.

ACTION	RESULTS
Liaise with education providers regarding opportunities and future planning.	Action ongoing.

Strategy: 1.6.2 Facilitate resource sharing and maximise the use of existing educational facilities (private and public).

ACTION	RESULTS
Education & Training Advisory Committee to identify ways of encouraging resource sharing and investigate ways to maximise use of existing facilities and make recommendations to Council.	Action ongoing.
Support Catholic Education in extending to year 7 & 8 in primary schools.	Action ongoing.
Continue to work closely with nbn Co and their contractor (Visionstream) to ensure the timely rollout of promised fibre solutions for the West Coast.	Rollout of NBN in the West Coast has been completed.

Strategy: 1.6.3 Support initiatives that promote student awareness of localised employment and career opportunities.

ACTION	RESULTS
<p>Through consultation with the Economic Development Advisory Committee, involve youth leaders and educators in a process of awareness of existing and potential employment and career opportunities locally.</p>	<p>Action to promote opportunities continues through Education & Training Advisory Committee, the Economic Development Advisory Committee is in hiatus.</p>
<p>Develop a program aimed at middle and upper primary school students that engages youth in Local Government, including its role in providing a diverse range of services to the community and potential learning and career opportunities.</p>	<p>Action deferred.</p>
<p>Actively participate in Careers Day in partnership with West Coast secondary schools, including development of resource materials specifically designed to showcase the diverse skill range and job opportunities available through the West Coast Council.</p>	<p>Council continues to develop resources to be showcased at school career events and mentions when requested</p>

OUR ECONOMY

Vision: We have a strong and diversified economic base and are recognised as a leading regional centre in Tasmania to live, work and visit.

2.1 A strong and diversified economic base.

Strategy: 2.1.1 Facilitate the development and implementation of key regional economic development strategies and associated Action Plans.

ACTION	RESULTS
Continue to support and fund the West Coast Economic Development, Tourism and Events Program.	Funding for events continues through the Financial and In-Kind Support arrangements.
Continue to support the Economic Development Advisory Committee comprising of key stakeholders and in line with the Charter adopted by Council.	The Economic Development Advisory Committee remains in hiatus.
Continue to work in partnership with all relevant local, state and regional organisations and agencies.	Action ongoing.
Appoint a temporary Special Projects Director (contractor) to coordinate and deliver the Macquarie Heads Campground Expansion Project, Aged Care Strategy Project and the Queenstown Lower Gravity MTB Trail Project.	The Director Special Projects was appointed in September 2018.

Strategy: 2.1.1 continued ...

ACTION	RESULTS
<p>Capital Expenditure (including \$200k contribution from the State Government) – Implement the Macquarie Heads Campground Expansion Project (including planning approvals, design and construction phases).</p>	<p>The following work was completed during the 2018–2019 financial year:</p> <ul style="list-style-type: none"> • Detailed research, on-site reviews, report writing, and comprehensive recommendations made to the Council, • Project planning and scoping work, in discussion with relevant government departments, including the Parks and Wildlife Service (P&WS) and Crown Land Services (CLS), • Direct government, community and business engagement (including with Destination West Coast, CLS, P&WS, MAST and Tasmania Police), • Business Planning and Development Application prepared and lodged (including Aboriginal Heritage Assessment, Flora and Fauna Study and Traffic Impact Assessment), • Planning Permit secured. • Initial design work for new toilet facilities, • Preparation and lodgment of MAST RBF funding application (marine infrastructure upgrades), • Preparation of detailed Scope for design services (entire expansion project). • Coordination of EOI process (design phase) and appointment and coordination of design consultants pitt&sherry.
<p>Capital Expenditure (\$500k contribution from the State Government) – Implement the Queenstown Lower Gravity MTB Trail Project (including planning, design and construction phases).</p>	<p>The following work was completed during the 2018–2019 financial year:</p> <ul style="list-style-type: none"> • Detailed research, on-site reviews, report writing, and comprehensive recommendations made to the Council. • Project planning and scoping work, in discussion with relevant government departments (including the P&WS and CLS). • Direct government, community and business engagement (including with Destination West Coast, the West Coast Emergency Management Committee, Tasmania Police, Mountain Heights School, MTB industry professionals, and other government agencies & private sector business interests). • Engagement with Taswater regarding catchment implications re the change in directions for Mount Owen, water supply upgrades and potential partnership opportunities. • Development of a detailed West Coast MTB Trail Strategy. • Securing a commitment from the Federal Government for an additional \$2.5M contribution towards the proposed West Coast MTB Projects.

Strategy: 2.1.2 Promote and support local industry development initiatives.

ACTION	RESULTS
Continue to support the Economic Development Advisory Committee comprising of key stakeholders and in line with the Charter adopted by Council.	The Economic Development Advisory Committee remains in hiatus.
Secure membership of, and interaction with, relevant local and regional committees and groups (including the local Tourism Association).	Action ongoing – Council has a strong relationship with Destination West Coast and the community development associations.
Through constant research and engagement with the community; facilitate, maintain awareness of, and support and promote local industry development initiatives.	Action ongoing.
Ensure a comprehensive list of Opportunities and Priorities is maintained and that all relevant parties are kept informed.	Action ongoing.
Utilise West Coast contacts database and relevant communication platforms (including the Economic Development Newsletter) to engage with residents regarding promotion of local industry development initiatives.	Industry development and new initiatives and funding opportunities have been well covered by Council's Social Media and Mayor on Air radio discussions.

Strategy: 2.1.3 Enhance and expand business and information networks that increase the exchange of knowledge and encourage partnerships between businesses.

ACTION	RESULTS
Promote the interaction of the business community with, and through, the Economic Development Advisory Committee.	The Economic Development Advisory Committee remains in hiatus.
Investigate the opportunity to create an Industry Network organisation locally.	Investigations have shown currently there is no need for additional organisations for industry to network.

Strategy: 2.1.4 Ensure the provision of serviced commercial, industrial and residential land through appropriate land use planning strategies.

ACTION	RESULTS
Review the West Coast Land Use Planning Strategy.	Ongoing with submission occurring in the 2019–2020 financial year.
Complete the transition to the State-Wide Planning Scheme, through the finalisation of the Local Provision Schedules for the West Coast.	Ongoing with submission occurring in the 2019–2020 financial year.

Strategy: 2.1.5 Promote and market the benefits of working and living in the West Coast through the development & implementation of a specific Branding Strategy for the Region.

ACTION	RESULTS
Capital Expenditure – Upgrade/improve tourism signage and establish appropriate marketing and promotional material including web material (in accordance with the findings of the West Coast Branding Strategy).	Action deferred.
Work in partnership with key stakeholders and the West Coast community to implement the new West Coast brand.	A range of Social Media posts have focused on the benefit of the branding project to the community and a concentrated effort has been made to spread awareness of instances where the branding project has attracted new opportunities to the region.
Create a West Coast Prospectus that all stakeholders can utilise, to promote and market investment and development opportunities available on the West Coast.	Action deferred until post-development of the Cradle Coast Prospectus.

2.2 A sustainable, dynamic and resilient business sector.

Strategy: 2.2.1 Build and foster partnerships to foster innovation, knowledge management and collaboration between all industry sectors.

ACTION	RESULTS
Continue to support the Economic Development Advisory Committee comprising of key stakeholders and in line with the Charter adopted by Council.	The Economic Development Advisory Committee remains in hiatus.
Continue to promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	Events continue to be funded through the Financial and In-Kind Support Program.

Strategy: 2.2.2 Identify opportunities to improve access to broadband and wireless technologies for business.

ACTION	RESULTS
Work closely with nbn Co and their contractors to ensure the timely delivery of a mix of NBN technologies on the West Coast that will support business activities and initiatives.	Rollout of NBN in the West Coast has been completed.
Continue liaison with all major telecommunication providers (and the State and Federal Governments) to encourage investment and development of West Coast infrastructure.	Ongoing – a \$700,000 commitment was secured to improve telecommunications infrastructure into the West Coast. Roll-out of upgrades expected to commence in 2019–2020.

Strategy: 2.2.3 Advocate for increased resources for business development.

ACTION	RESULTS
Lobby for, and pursue, all possible State and Federal Government support and available funding opportunities.	Action ongoing.

Strategy: 2.2.4 Provision of training opportunities and apprenticeship programs to employ local youth.

ACTION	RESULTS
Actively participate in Careers Day in partnership with West Coast secondary schools, including development of resource materials specifically designed to showcase the diverse skill range and job opportunities available through the West Coast Council.	Action ongoing.
Continue to support apprentice carpenter and mechanic opportunities as part of the Council operations.	Council is proud to continue to support both apprentices. Upskilling of youth and retaining the skills within the region is important to Council.
Explore options through the Economic Development Advisory Committee (EDAC) to work with local employers and promote Apprenticeship Schemes, and TAFE opportunities.	This action continues through the Education & Training Advisory Committee.

Strategy: 2.2.5 Investigate potential for a ‘Centre of Excellence’ which provides training for engineering, mining and other key local industries to locate on the West Coast.

ACTION	RESULTS
Explore options through the Economic Development Advisory Committee and Education & Training Advisory Committee to further develop this concept	Action ongoing.

Strategy: 2.2.6 Investigate and attract investors to capitalise on local business and product development opportunities.

ACTION	RESULTS
Prepare a Business Investment & Attraction Strategy and Business Retention & Expansion Strategy for the West Coast.	Action deferred.
Through Economic Development Advisory Committee formulate target list of likely investors / activity proponents to interact with and support business expansion across the Region. Focus on both enhancement of existing products and experience as well as future options i.e. alternate revenue streams.	Action deferred.

Strategy: 2.2.7 Encourage open dialogue with local industry and key employers to attract an increased draw on the local population for employment.

ACTION	RESULTS
Economic Development Advisory Committee to investigate and recommend to Council on the key focus of enhancing local employment opportunities.	Action ongoing through the Education & Training Advisory Committee.

Strategy: 2.2.8 Encourage new and existing businesses to incorporate environmentally sustainable practices that minimise environmental impacts and adhere to best practice initiatives.

ACTION	RESULTS
Partner with Parks and Wildlife Service Tasmania and other relevant agencies to conduct workshops designed to educate relevant businesses and to encourage environmentally sustainable best practices.	Action deferred.
Participate in, and assist, the West Coast Weed Management Group to implement their Strategy document.	Action ongoing.

2.3 A resilient and strong tourism sector.

Strategy: 2.3.1 Investigate the potential to develop a Tourism Destination Management Plan, to support the Region's Economic Development initiatives, that positions the West Coast as a desirable visitor destination that increases the value of the tourism industry as a key economic driver.

ACTION	RESULTS
Contribute to the implementation of the West Coast Destination Action Plan and work with regional and local tourism bodies to refine, build on, and deliver identified initiatives.	Action ongoing.

Strategy: 2.3.2 Plan and provide appropriate infrastructure and services to support tourism.

ACTION	RESULTS
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Work continues on the Local Planning Schedules with submission expected in 2019–2020.
Continue to provide significant tourism services through the Visitor Information Centre operations.	Visitor numbers through the West Coast Visitor Center were 69,956 for the 2018–2019 period.
Investigate Visitor Information Centre locations across the West Coast, with a view to identifying future strategic positioning.	Action ongoing.
Appoint a temporary Special Projects Director (contractor) to coordinate and deliver the Macquarie Heads Campground Expansion Project, Aged Care Strategy Project and the Queenstown Lower Gravity MTB Trail Project.	The Director Special Projects was appointed in September 2018.

Strategy: 2.3.2 continued ...

ACTION	RESULTS
<p>Capital Expenditure (including \$200k contribution from the State Government) – Implement the Macquarie Heads Campground Expansion Project (including planning approvals, design and construction phases).</p>	<p>The following work was completed during the 2018–2019 financial year:</p> <ul style="list-style-type: none"> • Detailed research, on-site reviews, report writing, and comprehensive recommendations made to the Council, • Project planning and scoping work, in discussion with relevant government departments, including the Parks and Wildlife Service (P&WS) and Crown Land Services (CLS), • Direct government, community and business engagement (including with Destination West Coast, CLS, P&WS, MAST and Tasmania Police), • Business Planning and Development Application prepared and lodged (including Aboriginal Heritage Assessment, Flora and Fauna Study and Traffic Impact Assessment), • Planning Permit secured. • Initial design work for new toilet facilities, • Preparation and lodgment of MAST RBF funding application (marine infrastructure upgrades), • Preparation of detailed Scope for design services (entire expansion project). • Coordination of EOI process (design phase) and appointment and coordination of design consultants pitt&sherry.
<p>Capital Expenditure (\$500k contribution from the State Government) - Implement the Queenstown Lower Gravity MTB Trail Project (including planning, design and construction phases).</p>	<p>The following work was completed during the 2018–2019 financial year:</p> <ul style="list-style-type: none"> • Detailed research, on-site reviews, report writing, and comprehensive recommendations made to the Council. • Project planning and scoping work, in discussion with relevant government departments (including the P&WS and CLS). • Direct government, community and business engagement (including with Destination West Coast, the West Coast Emergency Management Committee, Tasmania Police, Mountain Heights School, MTB industry professionals, and other government agencies & private sector business interests). • Engagement with Taswater regarding catchment implications re the change in directions for Mount Owen, water supply upgrades and potential partnership opportunities. • Development of a detailed West Coast MTB Trail Strategy. • Securing a commitment from the Federal Government for an additional \$2.5M contribution towards the proposed West Coast MTB Projects.

Strategy: 2.3.2 continued ...

ACTION	RESULTS
Capital Expenditure – Upgrade/improve Strahan Airport and Queenstown Airport (in accordance with Civil Aviation Safety Authority (CASA) requirements).	All improvements as part of the 2018/19 works program have been completed. • Future work will be guided by the current trial of regular public flights.
Capital Expenditure – Upgrade existing water supply system (Lake Burbury).	Install an extra two water tanks to the capacity of forty six thousand litres to help cater for the facilities onsite with ongoing water pump upgrades.
Capital Expenditure – Upgrade/improve Strahan Airport (in accordance with the findings of the Airport Feasibility Study).	Future work will be guided by the current trial of regular public flights.

Strategy: 2.3.3 Identify product gaps and opportunities to diversify and strengthen the tourism offerings of the West Coast Region.

ACTION	RESULTS
Continue to support and fund the West Coast Council Economic Development, Tourism and Events Program.	Action ongoing.
Continue to support the Economic Development Advisory Committee comprising of key stakeholders and in line with the Charter adopted by Council.	Action ongoing.
Continue to build a partnership with the new tourism association, participating as an active partner with all stakeholders in seeking to establish a best practice approach moving forward.	Action ongoing.

Strategy: 2.3.4 Foster and support partnerships and collaboration between tourism operators within the Region and regional tourism organisations.

ACTION	RESULTS
Continue to support the Council Economic Development, Tourism and Events Program.	Action ongoing.
Work with all partners to investigate and identify opportunities.	Action ongoing.
Continue to build a partnership with the new tourism association, participating as an active partner with all stakeholders in seeking to establish a best practice approach moving forward.	Action ongoing.

2.4 Resilient Mining & Aquaculture sectors.

Strategy: 2.4.1 Investigate, with State Government and the Federal Government, potential incentives (not necessarily financial) for people to move to and stay in the West Coast for work, with the long-term aim of increasing the number of people who live here long term and support other local services and retail.

ACTION	RESULTS
Continue to promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	Action ongoing.
Prepare a Business Investment & Attraction Strategy and a Business Retention & Expansion Strategy for the West Coast.	Action deferred.
Lobby for, and pursue, all possible State and Federal Government support and available funding opportunities.	Action ongoing.

Strategy: 2.4.2 Advocate on behalf of the community on issues such as fly-in /fly-out (FIFO) and drive-in/drive-out (DIDO) worker impacts and resource “boom and bust” effects on mining communities.

ACTION	RESULTS
Research and make recommendations to all levels of Government regarding fly in/ fly out and drive in / drive in/ drive out impacts on the communities of the West Coast.	Action ongoing.

Strategy: 2.4.3 Ensure local employment opportunities for local residents are maximised through industry training programs.

ACTION	RESULTS
Continue to support the work of the ETAC on the State Government funded West Coast Jobs Action Package - in partnership with TasCOSS and TCCI.	Action ongoing.
Continue to promote partnerships and collaboration through activities undertaken as part of Council’s Economic Development, Tourism and Events Program.	Action ongoing.
Lobby for, and pursue, all possible State and Federal Government support opportunities, and available funding opportunities.	Action ongoing.

Strategy: 2.4.4 Support the future development of the Aquaculture Hub and the industry generally.

ACTION	RESULTS
Continue to promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	Action ongoing.
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Action ongoing.
Continue liaison with all industry participants to identify and implement opportunities.	Action ongoing.

Strategy: 2.4.5 Identify and create a vision for future development of the Waterfront (Strahan) area to lay a foundation for future investment and eventual job creation in this critical precinct.

ACTION	RESULTS
Continue working with stakeholders to implement the Strahan Waterfront Precinct Plan as appropriate.	Action ongoing.
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Action ongoing.

OUR INFRASTRUCTURE

Vision: We have a sustainable asset and infrastructure base to meet the lifestyle and business needs for residents, visitors and industry.

3.1 Well planned and resourced assets and infrastructure.

Strategy: 3.1.1 Coordinate and sequence planning for provision of new infrastructure in the region with a long-term strategic perspective.

ACTION	RESULTS
Continue to build an accurate Asset Register to provide for renewal projects, new projects, or disposing of assets as required.	This is an ongoing project in line with Council's Asset management policy and legislation requirements. Council is working with a consultant to implement an integrated asset management system which will incorporate the updated asset register.
Finalise the Asset Management Plan for Council-owned buildings and facilities.	Ongoing project which includes Asset categorisation, building inspections, planned maintenance requirements, asset replacement schedules and property management.
Review the existing Asset Management Policy, Strategy and Council Plans.	Action ongoing.
Maintain a comprehensive list of Priorities and Opportunities that can inform all relevant parties (including other tiers of government).	Action ongoing.
Continue to support and fund the West Coast Council Economic Development, Tourism and Events Program.	Action ongoing.
Maintain good relationships with TasNetworks, NBN, Vision Stream, Department of State Growth & other Infrastructure Agencies.	Action ongoing.
Continue to work in partnership with all relevant local, state and regional organisations and agencies.	Action ongoing.

Strategy: 2.3.2 continued ...

ACTION	RESULTS
Continue to lobby for improved mobile coverage and telecommunication upgrades in the West Coast Region.	Action ongoing.
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Action ongoing.

Strategy: 3.1.2 State and Federal Governments commit to improvements to State and Federal road and rail facilities/infrastructure.

ACTION	RESULTS
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Council was successful in highlighting that funds were required for West Coast roads during the 2019 Federal Election. The West Coast received record funding for road improvements, with \$35 million dollars committed to the Murchison Highway and \$15 million dollars committed to the Lyell Highway (between Strahan and Queenstown) with the funding to be provided to the State Government in the 2020–2021 financial year. Council continually raises issues regarding our West Coast roads to the relevant state departments for investigation and review.

Strategy: 3.1.3 Create and continually improve Council Asset Management plans and systems to manage and maintain all assets in a sustainable manner.

ACTION	RESULTS
Continue to build an accurate Asset Register to provide for renewal projects, new projects, or disposing of assets as required.	This is an ongoing project in line with council's Asset management policy and legislation requirements. Council is working with a consultant to implement an integrated asset management system which will incorporate the updated asset register.
Finalise the Asset Management Plan for Council owned buildings and facilities. Ongoing project which includes Asset categorization, building inspections, planned maintenance requirements, asset replacement schedules and property management. Review the existing Asset Management Policy, Strategy and Council Plans.	Action ongoing.

Strategy: 3.1.4 Plan accordingly for Council buildings and facilities to meet community needs.

ACTION	RESULTS
Create a Policy for the Council-owned housing portfolio.	Action deferred.
Finalise the Asset Management Plan for Council-owned buildings and facilities.	Ongoing project which includes Asset categorization, building inspections, planned maintenance requirements, asset replacement schedules and property management.
Create Operational Management Plans for all Council-owned and operated facilities.	Action ongoing.
Create a comprehensive record of all Council-owned assets with accompanying detailed breakdown of condition, outstanding works required, costings for remediation/upgrade etc., with recommendations on approaches to be taken in the future (e.g. sale, renovation, upgrade, demolish/remove, etc., etc.)	Action ongoing.

3.2 A safe and reliable transport system to and around the Region.

Strategy: 3.2.1 Identify options for improved public transport in and between towns and villages and accessibility to and from the Region generally.

ACTION	RESULTS
Work in partnership with the State Government, West Coast residents and businesses to implement the State Government commitment to an intra-town transport service and improved bus service to the North West.	Action ongoing.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Action ongoing.
Capital Expenditure – Upgrade/improve Strahan Airport (in accordance with the findings of the Airport Feasibility Study).	Future work will be guided by the current trial of regular public flights.
Implement Security Upgrade Project for Strahan Airport in partnership with the State Government.	Action ongoing.

Strategy: 3.2.2 Road users within the Region demonstrate a high level of road safety awareness.

ACTION	RESULTS
Capital Expenditure – Upgrade/improve parking controls, equipment and planning (in accordance with the findings of the Parking Study).	Action deferred.
Capital Expenditure – Upgrade/improve tourism signage (in accordance with the findings of the West Coast Branding Strategy).	Action deferred.
In accordance with the findings of the Aquatic Facilities Strategy, improve directional signage for all pools.	Action deferred.
Continue to deploy electronic road signage display as appropriate, in partnership with emergency services agencies.	The Variable Message Sign Board has been utilised frequently by Tasmania Police and State Emergency Services particularly during the bushfires in January 2019 and road closure due to snow and ice conditions on highways connecting the West Coast region.

Strategy: 3.2.3 The rural road network meets the economic and social needs of the community.

ACTION	RESULTS
Consult with relevant stakeholders and continue to seek funding for, and lobby for, improved outcomes.	Action ongoing.
Capital Expenditure – Rehabilitate road, install traffic control measures and upgrade curb and footpath (Main Street & Hurst Street entrance Zeehan) to improve safety outcomes.	Majority of projects completed within financial year. There was a number of safety improvement upgrade works including concrete footpaths, traffic blisters, guideposts and signage works. Roadwork improvements included crossfall corrections to the shoulder have made access easier to the patrons who use the local hardware. Final sealing and minor finishing works scheduled for 2019–2020 financial year
Capital Expenditure – Undertake improvement / upgrade works to Lynchford Road.	The complex nature of the work and limited timeline led to project being split into two stages. Stage one completed with stage two due to be completed in the first half on the 2019–2020 financial year.
Capital Expenditure – Seek a co-funding contribution from the State Government and begin work on establishing the full road network in Wilson and Prangley Streets in Strahan.	Action deferred.
Continue to focus on Roads to Recovery expenditure for priority projects on the West Coast network.	Roads to Recovery funding was allocated to the Lynchford Road rehabilitation project in line with a council cash contribution. Current expenditure towards the stage one works have been paid out of the Roads to Recovery contribution.

Strategy: 3.2.4 Identify and protect investment in existing and planned major infrastructure corridors and sites against encroachment and threat to operation from other land uses and from natural hazards.

ACTION	RESULTS
Continue to support the work of, and be involved with, the West Coast Weed Management Group.	Action ongoing as required.
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Action ongoing.
Continue to provide Planning Authority oversight in accordance with State Government legislative requirements.	Council acts within legislative regulations when acting as Planning Authority when required.

Strategy: 3.2.5 Ensure ongoing provision of direct international shipping service to and from Tasmania.

ACTION	RESULTS
Lobby as appropriate.	Council was pleased by the election commitments to upgrade Burnie Port infrastructure and continues to lobby as appropriate.

Strategy: 3.2.6 Develop a business case for the development of Strahan Airport as a potential visitor and freight gateway to the Region.

ACTION	RESULTS
Capital Expenditure – Upgrade/improve Strahan Airport (in accordance with the findings of the Airport Feasibility Study).	Action ongoing.
Implement Security Upgrade Project for Strahan Airport in partnership with the State Government.	Based on current classification – action not required.

Strategy: 3.2.7 The public transport system facilitates the mobility of residents and visitors to and around the communities of the West Coast and meets the requirements of the Disability Discrimination Act.

ACTION	RESULTS
Work in partnership with the State Government, West Coast residents and businesses to implement the State Government commitment to an intra-town transport service and improved bus service to the North West.	Action ongoing.
Lobby and facilitate for desired outcomes as required.	Action ongoing.

3.3 Appropriate levels of infrastructure to meet the needs of the Aged in our community.

Strategy: 3.3.1 Ensure the provision of aged care residential developments that will satisfy the needs of our ageing community.

ACTION	RESULTS
Following Council's purchase of the old school in Queenstown, work in partnership with the State Government to undertake a full gap analysis of Aged Care services in the region.	Following Council's appointment of the Director Special Projects in September 2018, discussions took place between Council and the State Minister for Health regarding the need to develop a comprehensive Aged Care Strategy for the region. With the State Government in full support Council engaged the consultant firm KPMG to undertake an in-depth analysis and to help the Council develop a draft Strategy that could quantify existing services and identify gaps for the aged care sector.
Create an Aged Care Strategy for the West Coast.	The draft West Coast Liveable Communities (Aged Care) Strategy was finalised in June 2019, following extensive community engagement and liaison with the State Government, the Federal Government, and a range of agencies and service providers.

3.4 Environmentally sensitive development to achieve sustainability in water and waste management.

Strategy: 3.4.1 The community has access to a sewerage system that has sufficient capacity for current and future growth requirements.

ACTION	RESULTS
Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	Action ongoing.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Action ongoing.

Strategy: 3.4.2 Sewage treatment and effluent disposal is managed in accordance with the principles of Ecologically Sustainable Development.

ACTION	RESULTS
Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	Action ongoing.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Action ongoing.

Strategy: 3.4.3 An ongoing programme of capital works augmentation is implemented to improve water supply to the Towns.

ACTION	RESULTS
Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	Action ongoing.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Action ongoing.

Strategy: 3.4.4 Water conservation is demonstrated by consumers and encouraged by pricing policies.

ACTION	RESULTS
Council (as a shareholder) to continue to participate in planning and development opportunities undertaken independently by TasWater.	Action ongoing.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Action ongoing.

Strategy: 3.4.5 Development of a Waste Management Strategy for the Region and implemented for domestic recycling, greenwaste collection, processing and industry waste reduction plans.

ACTION	RESULTS
Capital Expenditure – Investigate options and create a community-led recycling facility at the Zeehan Landfill site (Tip Shop model).	Action cancelled.
Continue discussions with the State Government regarding the State approach to Waste Management planning.	Action ongoing with release of the State Government policy to occur in 2019–2020.
Finalise design and EPA certification for ongoing use of the Zeehan Regional Landfill facility.	Environmental Protection Notice completed. The design stage will be developed during the 2019–2020 financial year.
Capital Expenditure – Upgrade/improve waste transfer station sites (in accordance with the findings of the Waste Transfer Station Study).	Action ongoing.

Strategy: 3.4.6 Waste depots comply with standards and regulations relating to pollution control and climate change.

ACTION	RESULTS
Finalise design and Environment Protection Authority (EPA) certification for ongoing use of the Zeehan Regional Landfill facility.	The design stage will be developed during the 2019–2020 financial year.
Capital Expenditure – Upgrade/improve waste transfer station sites (in accordance with the findings of the Waste Transfer Station Study).	Action ongoing.
Capital Expenditure – upgrade relevant waste bin infrastructure and purchase a replacement (compliant) hookbin truck.	Project Completed.
Review waste management strategies and practices at waste transfer stations and the current landfill site, with a view to improving operations where possible and creating a comprehensive strategy in the future.	Action ongoing.
Undertake an extensive planning and augmentation project for the current landfill site to provide for future community needs.	Action ongoing.

OUR ENVIRONMENT

Vision: Our natural assets are protected and enhanced for future generations through environmental leadership.

4.1 The Region's environmental assets are maintained and preserved for future generations.

Strategy: 4.1.1 Utilise and protect our natural resources, water and energy.

ACTION	RESULTS
Improve and build the capacity of the West Coast Weed Management Group to include all relevant stakeholders and to work with all stakeholders on improving environmental outcomes for our Region.	Limited meetings held throughout the year. Council staff also eradicated weeds as part of the scheduled maintenance.
Continue the Natural Resource Management (weed eradication) activities in partnership with other stakeholders.	Existing partnerships continue. Works & Operations staff also eradicate weeds as part of the scheduled maintenance.
Continue to allocate Council resources to provide a dedicated Weed Management Team.	Council staff eradicated weeds as part of the scheduled maintenance.
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Action ongoing.

Strategy: 4.1.2 Support community based environmental protection initiatives.

ACTION	RESULTS
Foster community relations through the West Coast Weed Management Group process.	Council staff eradicated weeds as part of the scheduled maintenance.

Strategy: 4.1.3 Be responsive to environmental issues affecting the Region.

ACTION	RESULTS
Continue Council’s environmental health activities – including seasonal sampling of recreational waters to monitor levels of bacteria to ensure maintenance of public safety.	Seasonal testing was conducted, December through to March in line with State Legislation.
Continue the development and implementation of gorse eradication, through mapping and best practice follow-up in partnership with other organisations and agencies.	Department of Primary Industries Parks Water and Environment (DPIPWE) have been contacted to provide further information in regard to Gorse removal, and best practice.
Continue to monitor the State Government’s legislative and Policy requirements for feral cat management.	The Municipal Inspector has been a part of the Tasmanian Cat Management Project meetings this year. The <i>Cat Management Act (2009)</i> is going to be revised, and cooperation between Councils and other stakeholders is being considered to help with cat control.

Strategy: 4.1.4 Develop realistic and sustainable land use strategies for the Region within state and national frameworks and in consultation with the community.

ACTION	RESULTS
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Action ongoing.

4.2 A preserved, unique and significant historical and cultural heritage of the West Coast.

Strategy: 4.2.1 Support the identification and preservation of the cultural heritage of the West Coast.

ACTION	RESULTS
Support community events & groups through Council's Community Development & Events Officer function.	Action ongoing.
Meet regularly with operators of heritage based or oriented businesses.	Action ongoing.
Investigate consolidation options for heritage operations – relating to museum and heritage collection facilities across the West Coast.	Action not completed.
Liaise with the Tasmanian Museum and Art Gallery and the National Trust as appropriate.	Action ongoing.

4.3 Adaptation to the impacts of climate change.

Strategy: 4.3.1 Support community awareness programs on efficient energy management practices.

ACTION	RESULTS
Heat Energy Kit to remain available for residents to measure the energy output in the home – including but not limited to household appliances and lighting (the kit provides helpful hints on how to save energy and costs and marketing of the tool kit is conducted regularly by Council).	The Heat Energy Kit continues to be made available to residents, the kit is very popular during autumn and winter as households look to save on energy and costs. The kit is promoted through social media platforms when relevant.
Engage with peak Energy Management bodies and actively promote awareness of energy management practices through relevant Council communication platforms, as appropriate.	Social media, email, and radio have been used to promote awareness of energy management.

Strategy: 4.3.2 Assess, plan for and respond to the impacts of climate change.

ACTION	RESULTS
Investigate potential impacts of climate change on the West Coast Council and the West Coast community, and report to Council.	Action not completed.

Strategy: 4.3.3 Advocate for the establishment of renewable energy sources where appropriate.

ACTION	RESULTS
Prepare a Business Investment & Attraction Strategy and a Business Retention & Expansion Strategy for the West Coast.	Action not completed.
Investigate the potential of investing in more energy efficient street lighting across the towns of the West Coast (such as LED's).	Action not completed.
Continue to identify possible cost efficiencies and consumption reduction strategies for Council-owned buildings.	Action not completed.
Continue to support alternative energy developments and initiatives for the West Coast.	Action ongoing.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Action ongoing.

OUR PARTNERSHIPS, OUR LEADERSHIP

Vision: We welcome and foster partnerships. Our Council demonstrates sound leadership, transparency and inclusive decision making processes and delivering outcomes that best meets the needs of the West Coast.

5.1 Strong and sound partnerships are developed and sustained with other Government stakeholders and organisations (including industry).

Strategy: 5.1.1 Advocate, represent and promote for the community and businesses on the West Coast by active participation in forums that have outcomes for the West Coast.

ACTION	RESULTS
Continue to support and fund the West Coast Council Economic Development, Tourism and Events Program.	Action ongoing.
Continue to support the Economic Development Advisory Committee comprising of key stakeholders and in line with the Charter adopted by Council.	Economic Development Advisory Committee remains on hiatus.
Continue to support the ETAC comprising of key stakeholders and in line with the Charter adopted by Council.	Action ongoing.
Finalise establishment of the Health and Active Lifestyle Advisory Committee (HALC) to Council – to work with Council and key stakeholders to drive forward initiatives for the West Coast.	The establishment of the Health and Active Lifestyle Advisory Committee is now planned to take place following Council’s adoption of the Liveable Communities Strategy in the 2019–2020 financial year.
Continue to work in partnership with all relevant local, state and regional organisations and agencies.	Action ongoing.

Strategy: 5.1.2 Foster and initiate partnerships between Council and key sector businesses (including mining, tourism and aquaculture).

ACTION	RESULTS
Continue to work with stakeholders and the State Government to identify a suitable (and workable) framework for Recreational Vehicle issues on the West Coast.	Council's Director Special Projects participated in the final 'Stakeholder Reference Group' deliberations organised by the State Government during the period, to develop a new Policy Statement regarding RV Camping & Competitive Neutrality Principles for Tasmania.
Continue to liaise with key sector businesses in our Region to build relations and foster partnerships.	Action ongoing.
Continue to strengthen the Economic Development Advisory Committee process.	Economic Development Advisory Committee on hiatus.
Continue to strengthen the Education Training Advisory Committee process.	Action deferred.
Continue to strengthen the Health & Active Lifestyle Committee process.	Health & Active Lifestyle Committee now scheduled to commence 2019–2020.

5.2 Connected and Collaborating inter community partnerships.

Strategy: 5.2.1 Foster strong Community Engagement through the development of a Council community engagement strategy and associated policy.

ACTION	RESULTS
Continue to implement Council's existing Community Engagement Policy.	Action ongoing.
Continue to implement Council's existing Media and Communications Devices Policy.	Action ongoing.
Develop and implement appropriate processes and practices to update residents and stakeholders on Council activities and projects; including the progress towards achieving the vision adopted in the <i>West Coast Community Plan 2025</i> .	Social Media, email, radio and posters have been used continuously to promote community events and activities, which progress towards achieving the vision adopted in the <i>West Coast Community Plan 2025</i> .

Strategy: 5.2.2 Assess and promote project collaboration with other Councils on a local and a regional level.

ACTION	RESULTS
Continue to pursue resource sharing and information sharing opportunities, and to form alliances where appropriate, with other Tasmanian Councils (including continued participation in the Cradle Coast Shared Services Project).	Council actively participated in the Cradle Coast Resource Sharing Services project during the 2018–2019 financial year. No immediate outputs from the project were identified for Council to join or share with neighboring Councils.
Continuing membership and participation on the Cradle Coast Authority.	Membership maintained during the 2018–2019 financial year.

Strategy: 5.2.3 The outcomes and strategies of the West Coast Community Plan 2025 are implemented through Council’s adopted Corporate (Business) Plan and Operational Plans.

ACTION	RESULTS
Following the full corporate consolidation and change management process, finalise the creation of the Corporate (Business) Plan for the West Coast Council.	Action not completed.

Strategy: 5.2.4 Foster and support participation in community organisations that benefit and promote inter community cooperation.

ACTION	RESULTS
Continue to support and fund the West Coast Council Economic Development and Tourism Program.	Action ongoing.
Support community events & groups through Council’s Community Development & Events Officer function.	Action ongoing.
Continue to provide financial & in-kind assistance through the Community Assistance Grants, Sponsorships, Event Development Grants and Contingency Fund Grants to support local events and groups.	Action ongoing.

5.3 Sound management of Council resources is undertaken.

Strategy: 5.3.1 The Council meets all statutory requirements.

ACTION	RESULTS
Continue to review all statutory requirements to ensure that Council is meeting all legislative and regulatory requirements.	<p>Regularly ensure that current Legislation is used and adhered to.</p> <p>Two audits were undertaken by the Tasmanian Audit Office on Council's financial function and responsibilities under the <i>Local Government Act 1993</i>.</p> <p>Rate notices were issued in accordance with Section 9 of the <i>Local Government Act 1993</i>.</p> <p>Annual Financial Statements were lodged with the Tasmanian Audit Office prior to the submission date, this continues to demonstrate the high level of accuracy and quality of record keeping by Council.</p>
Continue to update and review the Delegations Register.	The Delegation register was reviewed during the 2018–2019 period. All delegations were signed off by the new General Manager in January 2019 after the commencement of his new appointment.
Continue to review the Long Term Financial Management Plan and Strategy. The plan content will be updated post adoption of the 2018/2019 financial year Budget.	Due to the ongoing asset management work undertaken by Council a revised plan will be published during the 2019–2020 financial year. A review of the financial position in draft was undertaken with the Acting General Manager and Contract Accountant during the financial year to ensure Council is meeting its financial obligations.
Finalise and adopt the Buildings and Facilities Asset Management Plan.	This is an ongoing project, which includes Asset categorisation, building inspections, planned maintenance requirements, asset replacement schedules and future Capital upgrades.
Continue to actively report on the Significant Business Activities of Council.	Council reports on the Significant Business Activities each month which forms the end of month accounting process undertaken.
Continue to review and update the Human Resource Policies and Procedures for Council Operations to ensure best practice and full compliance with statutory requirements.	Council continues to review policies and procedures to ensure they meet current legislation. An extensive number of policies have been reviewed by the Audit Panel during the financial year.
Continue to update existing Council Policies (and create new Council Policies) to ensure best practice is being achieved.	Policy review has been a consistent focus during the 2018–2019 period. The new General Manager has reviewed Council's suite of policies with staff working to review and amend policies as required.
Ensure compliance with Council's Street Dining By-Law.	Registration renewals and new applicants sent registration paperwork and invoices to ensure they are compliant with our Street Dining By-Law.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
Create a new by-law relating to open spaces and other community areas in order to regulate behaviour where appropriate.	Action not completed.
Create a new Policy relating to Food Van regulations.	Action deferred.
Continue to educate the community on responsible dog ownership.	Facebook reminders were placed online for dog registration renewals, with additional information included in rates notices. Social media posts and radio have reinforced responsible dog ownership as well as supporting material updated being made available on Council's website.
Ensure compliance with Council's Parking By-Law.	Action ongoing.
Continue resource sharing with Latrobe Council for Statutory Planning and Strategic Planning.	Action continues with a strong relationship in place with Latrobe/Kentish Council.
Continue resource sharing with Burnie City Council for the Community Immunisation Program.	Action continues with a strong relationship in place with Latrobe/Kentish Council.
Progress the transition to the State-Wide Planning Scheme in consultation with the community, stakeholders & relevant Government departments.	Action ongoing submission expected in 2019–2020.
Provide a framework to encourage development within the municipality that meets the needs of the community and encourages the sustainable use of the area's resources, in accordance with the principles of the <i>Land Use Planning and Approvals Act 1993</i> .	Council assists stakeholders who need assistance or advice with development on the West Coast, in accordance with <i>Land Use Planning and Approvals Act 1993</i> .
Enforce the standard of building, plumbing and drainage regulated by the Building Act 2016, its associated Regulations and the National Construction Code.	All current requirements are enforced and met in regard to Building and Plumbing applications.
Continue to investigate works undertaken without permits and enforce appropriate sanctions in line with Council's Compliance and Enforcement Policies.	We have undertaken a review of all current outstanding enforcement issues that are current with Council. Council has successfully closed 12 cases and are actively pursuing the remainder to ensure compliance is enforced.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
Provide effective control of dogs and other animals within the municipal area in accordance with the requirements of the Dog Control Act 2000, Dog Control Regulations 2001 and Council policy.	Animal Control is effectively enforced.
Comply with the requirements of the <i>Environmental Management and Pollution Control Act 1994</i> and provide an efficient system for implementation and monitoring of compliance.	Council's Environmental Health Officers work in line with the above legislation and guide Council staff in the implementation of this.
Increase public awareness and participation in public health initiatives, especially the Immunisation Program.	Burnie City Council arrange and implement the School's Immunisation Program, and staff Flu Vaccinations on behalf of West Coast Council.
Implement the requirements of the <i>Public Health Act 1997</i> and the Food Act 2003.	Food business registration renewals, and any new registrations and yearly inspections are undertaken in line with the relevant Legislation by Council's Environmental Health Officers.
Undertake inspections and registration of all food businesses annually and continuation of the Food Safe Program for food handlers in the municipality.	As above.
Undertake investigation of incidences of environmental pollution and nuisances and undertake appropriate follow-up action to ensure remedial work is carried out to ensure future compliance.	All incidences of pollution and/or nuisance are reported to Council's Environmental Health Officers, and any necessary follow up and investigation is undertaken to ensure a compliant result.
Review the Employee Health and Wellbeing Program and deliver functional assessments as and when required to ensure staff are fit and able to complete all duties inherent in their position description.	Council continues to promote health and wellbeing of staff. Each October in line with WorkSafe Week, Council plans many activities to promote wellness, health prevention and mental health.
Review the hazard reporting system to ensure it remains compliant and is best practice.	The Safety Committee reviewed the manual reporting system and changes were implemented to ensure best practice was met and relevant information was recorded at the time of reporting.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
Capital Expenditure – upgrade Council’s main office security infrastructure.	Project Completed.
Capital Expenditure – upgrade Council-owned facilities’ trade waste infrastructure in accordance with TasWater requirements.	Project Completed.
Capital Expenditure – Light vehicle fleet Upgrade and Replacement Program.	Project Completed.
Capital Expenditure – Heavy vehicle fleet Upgrade and Replacement Program.	Project Completed.
Capital Expenditure – Safety compliance and upgrade for all West Coast Council depots.	Project Completed.
Capital Expenditure – Small plant and equipment Upgrade and Replacement Program.	Project Completed.
Capital Expenditure – Information technology upgrades (end of life).	Project Completed.
Capital Expenditure – Union Steamship Company building (Strahan) – upgrade to meet all legislative and compliance standards.	Project Completed. Three ground level shops and communal toilet block were upgrade as part of this project.
Capital Expenditure – Finalise Council-owned residential property Upgrade / Renovation Program.	Project partially completed with remainder deferred to 2019–2020.

Strategy: 5.3.2 Skilled and motivated workforce is maintained through the development of appropriate workforce strategies.

ACTION	RESULTS
Continue to focus on up-skilling staff, to ensure all service levels are maintained and all staff hold specific skill sets depending on work and community needs.	Active review of staff training, and the database held. All legislative training requirements conducted.
Introduce time management training where appropriate.	Action not completed.
Continue to update and review the training database to monitor and cross reference skills against position descriptions to create a training matrix.	Action ongoing.
Continue to refine and improve Workplace Health and Safety outcomes through further development and upskilling of the Health and Safety Committee members, to ensure members actively seek improvements within the Committee.	The committee achieved a variety of outputs during the financial year. Members continue to seek best practice and safety compliance.
Implement specific Safety Week initiatives to enhance health and safety outcomes across the organisation.	Action ongoing.

Strategy: 5.3.3 Revenue from grants and other income sources is maximised.

ACTION	RESULTS
<p>Council Staff will continue to investigate and apply for grants regarding renewal and new projects for the community.</p>	<p>Council has had an extremely successful year seeking external funding for the West Coast.</p> <ul style="list-style-type: none"> • Stronger Communities Programme – \$15,500 Gym Upgrades • Tas Community Funding: \$25,070 Swimming Pool Covers, Zeehan Swimming Pool • Tasmanian Community Funding: \$30,245.35 Rosebery Gym Upgrade • State Government: \$200,000 – Macquarie Heads Campground Expansion Project • MAST: \$80,000.00 – Marine Infrastructure Upgrades (Macquarie Heads Campground) • State Government: \$500,000 – Lower Gravity Trails MTB Project • Federal Government: \$2,500,000 (Election Commitment) – West Coast MTB Project • Federal Government: \$4,000,000 (Election Commitment) for Sport and recreation infrastructure on the West Coast. • Federal Government: \$1,000,000 (Election Commitment) for allied health and ageing in Queenstown. • Federal Government: \$160,000 (Election Commitment) Football scoreboard and change room upgrades. <p>In addition to the above funding coming to Council there was also the announcement of the approximately \$60,000,000.00 in funding for West Coast Highways. The commencement of the subsidies regular public flights to Strahan Airport and the Commencement of the West Coast Study Hub – supported by a grant from the Federal Government.</p>
<p>Ensure that all financial transactions and supporting documentation is accurately maintained to ensure acquittals for grants is completed within the timeframes provided from funding bodies and agencies.</p>	<p>Full compliance was reached during the 2018–2019 financial year.</p>
<p>Research available funding streams compile relevant resources and collaboratively engage with stakeholders to pursue opportunities in order to maximise opportunities as they arise (Community Development & Events Officer)</p>	<p>A number of community groups were successful in grant applications during the financial year and work continues to improve grant writing skills in the community.</p>

Strategy: 5.3.4 Assess and engage in resource sharing options for the Region to avoid duplication and inefficiencies and to create sustainable infrastructure into the future.

ACTION	RESULTS
Maintain active membership of the North West Finance Group and Human Resources Group to allow for information sharing and best practice attainment.	Active membership maintained. The Groups allow for information sharing and support.
Continue to pursue resource sharing and information sharing opportunities, and to form alliances where appropriate, with other Tasmanian Councils (including continued participation in the Cradle Coast Shared Services Project).	Council actively participated in the Cradle Coast Resource Sharing Services project during the 2018–2019 financial year. No immediate outputs from the project were identified for Council to join or share with neighbouring Councils.
Continue resource sharing with Latrobe/Kentish Council for Statutory Planning and Strategic Planning.	Arrangement is still in place.
Continue resource sharing with Burnie City Council for the Community Immunisation Program.	Arrangement is still in place.

Strategy: 5.3.5 Council is recognised as a relevant, well managed, cost effective, and operationally efficient and customer focused organisation that connects with all of its stakeholders.

ACTION	RESULTS
Grow Council's capacity to provide strong leadership within the West Coast community through appropriate and innovative use of media and communications.	New methods of communication are constantly being looked at. To reach the professional base LinkedIn has been introduced this year and use encouraged. Consistent use of weekly Mayor on Air radio segment and consistent posting on social media provide a strong and effective message from Council.
Continued implementation of high-standard corporate public relations and communications practices to proactively promote West Coast Council projects and activities.	Continued to practice as above.
Investigate and implement community engagement platforms which are innovative and suitable to the needs of Council and the community, including the development of new website initiatives.	The Council website is currently under review. Content has been updated and in future the website platform will be upgraded, this will include a facelift and opportunity to implement further initiatives to make the website as user friendly and effective as possible.
Develop and implement appropriate Communication Plans relating to Council projects and activities.	Communications plans are developed and implemented.

Strategy: 5.3.6 Develop and maintain long term financial planning, management and reporting to ensure resources are provided to deliver services and manage Council’s assets.

ACTION	RESULTS
Continue to update and refer to the adopted Long Term Financial Management Plan as part of budget preparation processes and monitoring throughout the year.	Due to ongoing asset management work undertaken by Council a revised plan will be published during the 2019–2020 financial year. A review of financial position in draft was undertaken with the Acting General Manager and Contract Accountant during the financial year to ensure Council is meeting its financial obligations.
Continue to provide Quarterly Budget Updates at open Council meetings throughout the year.	Completed throughout the 2018–2019 financial year. In addition to this reporting senior staff each month review the budget reports and applicable line items to ensure they are meeting budget for both revenue and expenditure.



LEGISLATIVE REQUIREMENTS

PUBLIC HEALTH STATEMENT

Section 72 (1)(ab) of the *Local Government Act 1993* requires a statement of the Council's goals and objectives in relation to public health activities to be included in the Annual Report.

The West Coast Council is committed to promoting and protecting the health of its residents and visitors.

Council's Environmental Health Officer within the Planning and Regulatory Services Department is responsible for ensuring the statutory obligations under the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003*, *Burial & Cremation Act 2002*, *Environmental Management & Pollution Control Act 1994*, and the *Building Act 2016* are met. These responsibilities include: Food Safety, Disease Prevention and Control, Notifiable Diseases, Places of Assembly, Public Health Education and Promotion, Immunisations, Public Health Risk Activities, On-Site Wastewater Disposal, Exhumations, Regulated Systems, Unhealthy Premises, Public Health Nuisances, Recreational Water Quality, Environmental Nuisances, Air, Water and Soil Pollution, Public Health Assessment of Planning and Building Applications.

BE RESPONSIVE TO ENVIRONMENTAL ISSUES EFFECTING THE REGION

ACTION: Seasonal sampling of recreational waters for monitoring levels of bacteria to ensure maintenance of public safety.

RESULT: West Strahan Beach (during summer) on a weekly basis for compliance with recreational water quality guidelines: 14 samples and 3 public swimming pools on a monthly basis (during season) for disinfection qualities: 25 samples.

PROTECT AND ENHANCE THE NATURAL WILDERNESS AREAS ON THE WEST COAST

ACTION: Protect and enhance the public health and safety of the community by means of environmental monitoring and regulation.

RESULT: Control Nuisances – by issue of abatement notices: Total 157

THE COUNCIL MEETS ALL STATUTORY REQUIREMENTS

ACTION: Inspection and registration of all food business annually and the continuation of the Food Safe Program for food handlers in the municipality.

RESULT: Liaison with the Director of Public Health regarding food recalls, etc. 61 premises inspected prior to the re-registration and licensing of operators with follow-up inspections as required, Total: 3

ACTION: Investigation of incidences of environmental pollution and nuisances and appropriate follow-up action to ensure remedial work is carried out to ensure future compliance.

RESULT: Environmental complaints investigated by councils EHO. Successful abatement program and action on complaints in line with legislation has been achieved.

ACTION: Increase public awareness and participation in public health initiatives, especially the immunisation program. Continual review of the way in which the service is provided, including identification of how services can be improved.

RESULT: Implementation of the following immunisation programs:

- Boostrix: 38
- Manactra: 0
- HPV 66

Total: 104

Review of systems and processes is ongoing.

CODE OF CONDUCT

ACTION: Under Section 72 of the *Local Government Act 1993* the Council is required to report in its annual report the number of code of conduct complaints that were upheld by the Code of Conduct Panel during the preceding financial year and the total costs met by the council during the preceding financial year in respect to all code of conduct complaints.

RESULT: In 2018–2019 no complaints were received.

COMPLAINTS UNDER CUSTOMER SERVICE CHARTER

ACTION: In accordance with Section 339F of the *Local Government Act 1993*, Council is required to disclose the number of complaints it received under the provisions of the Customer Service Charter.

RESULT: In 2018–2019 no complaints were received.

STATEMENT OF ACTIVITIES

ACTION: Section 72 (1)(ca) of the *Local Government Act 1993* requires Council to report on exercising of enterprise powers relating to the formation and operation of corporations, trusts, partnerships or other bodies.

RESULT: The Council did not resolve to exercise any powers or undertake any activities in accordance with Section 21.

Cradle Coast Authority

West Coast Council is a member of the Cradle Coast Authority which is a joint authority created by the nine councils of North-West Tasmania. Its purpose is to facilitate the sustainable development of the region, resolve regional issues and coordinate regional-scale activity.

Councils annual membership fee for 2018-2019 was \$41,035.

TasWater

West Coast Council held a 1.81% ownership interest in TasWater (based on the Corporations Constitution) on 30 June 2019. The total value of the investment is \$33,094,757.

Council will continue to derive returns in the form of dividends and uses these funds to minimize rate increases to the community.

The objectives for TasWater prescribed in the *Water and Sewerage Corporation Act 2012* are to:

- (a) to efficiently provide water and sewerage functions in Tasmania;
- (b) to encourage water conservation, the demand management of water and the re-use of water on an economic and commercial basis;
- (c) to be a successful business and, to this end –
 - (i) to operate its activities in accordance with good commercial practice; and

(ii) to deliver sustainable returns to such of its members as are councils; and

(iii) to deliver water and sewerage services to customers in the most cost-efficient manner.

STATEMENT OF LAND DONATED

ACTION: Under Section 72(1)(da) of the *Local Government Act 1993* West Coast Council is required to report on any land donated by the Council during the year in accordance with Section 177.

RESULT: The Council made no such donations of land.

PUBLIC INTEREST DISCLOSURES

ACTION: Section 86 of the *Public Interest Disclosure Act 2002* requires the West Coast Council to report on the number and types of disclosures made to the public body during the year and the number of those disclosures that the publicbody determines to be public interest disclosures.

RESULT: There have been no disclosures either raised or determined during 2018–2019.

The Council's Guidelines for dealing with matters under the *Public Interest Disclosure Act 2002* can be made available by contacting the General Manager, on 6471 4700.



FINANCIAL SERVICES

FINANCIAL AND IN-KIND COMMUNITY SUPPORT

Under Section 77 of the *Local Government Act 1993* the Council is required to report on any grant made or benefit provided. This includes in-kind assistance and fully or partially reduced fees, rates or charges. Council receives many applications for a variety of assistance to community and industry groups, organisations and high achieving youth. The following assistance was provided:

COMMUNITY ASSISTANCE GRANTS

Group	Category	Amount Approved
West Coast Walk of Life	Event	\$500.00
Rosebery Development Association	Event	\$500.00
St Josephs Queenstown P&F	Event	\$400.00
Trial Harbour Progress Association	Event	\$200.00
Queenstown Anglers Club	Event	\$500.00
Lyell Craft Committee	Event	\$500.00
Queenstown Netball Association	Junior Sport	\$150.00
Queenstown Amateur Swimming Club	Junior Sport	\$150.00
Toorak Boxing Club	Junior Sport	\$150.00
Auskick Queenstown	Junior Sport	\$150.00
Queenstown Junior Basketball Association	Junior Sport	\$150.00
West Coast Junior Football	Junior Sport	\$150.00
Queenstown Crows Football Club	Junior Sport	\$150.00
Rosebery District High School Association	P&F Associations	\$100.00
Zeehan Primary School	Primary School Awards	\$75.00
St Josephs Rosebery	Primary School Awards	\$75.00
Rosebery District High School	Primary School Awards	\$75.00
Mountain Heights School	Primary School Awards, High School Awards, P&F Association	\$325.00
Total		\$4,300.00

SPONSORSHIP AND EVENT DEVELOPMENT FUND

Group	Cash Amount Approved	In- Kind Support Approved
Mt Lyell Strahan Picnic		\$2,072.45
Rosebery Xmas Event	\$500.00	\$2,000.00
Queenstown Xmas Event	\$500.00	\$2,000.00
Tullah Xmas Event	\$500.00	\$2,000.00
Strahan Xmas Event	\$500.00	\$2,000.00
Zeehan Xmas Event	\$500.00	\$2,000.00
Active Strahan Beach to Bay		\$2,026.22
Strahan CWA	\$500.00	\$153.45
Rosebery Athletic Carnival		\$2,495.00
Zeehan RSL	\$500.00	\$2,598.00
Rosebery Festival	\$2,500.00	\$2,500.00
NAIDOC Week	\$400.00	
Queenstown RSL Events		\$1,353.60
West Coast Junior Football	\$2,500.00	
Zeehan Gem & Mineral Fair	\$1,500.00	\$145.00
Totals	\$10,400.00	\$23,343.72

CONTINGENCY FUND (\$2,500)

Group	Date application received	Cash Amount Approved	In- Kind Support Approved	In- Kind Support Declined
Susanne Stratford-Pearn	10/5/2019	\$1,400.00		
Rosebery Film Festival	30/5/2019		\$900.00	
Totals		\$1,400.00	\$900.00	\$0.00

FINANCIAL AND IN-KIND COMMUNITY SUPPORT TOTALS

Cash	In-kind	In-kind Actual
\$16,100.00	\$24,243.72	\$12,846.14

PUBLIC FACILITIES HIRE REPORT 2018-2019

The West Coast Council provides a range of facilities to the public which are available for hire by the community and other organisations. During the 2018-2019 period, discounts were provided in accordance with Councils fees and charges schedule and negotiated annual agreements.

RATES REMISSIONS FOR NON-PROFIT GROUPS AND ORGANISATIONS

Organsiation	Amount
Just Something Wonderful	\$2,437.80
Strahan Rifle Club	\$892.02
Zeehan Lion's Club	\$359.76
Zeehan Men's Shed	\$536.04
1st Queenstown Scout Group	\$350.50
Rosebery Senior Citizens	\$417.49
Zeehan RSL Sub Branch	\$752.82
West Coast Heritage Centre	\$4,893.07
Total	\$10,639.50

CONTRACTS FOR THE SUPPLY OF GOODS AND SERVICES

In accordance with Section 29 (3) of the *Local Government (General) Regulations 2015*, the following contracts to the value of \$100,000 or above, excluding GST, were entered into during the 2018-2019 financial year.

Tender #	Cost	Details	Successful Tenderer
T001 18-19	\$174,222.70	Disposal and replacement of light vehicles	JMC Burnie
T002 18-19	\$222,608.30	Disposal and replacement if hook lift anf bi-fold truck	Webster Trucks Launceston
T003 18-19	\$55,000.00	Project 3 – Lynch Street footpath	Back in a Flash Construction
	\$38,500.00	Project 5 – Huxley Crescent stormwater renewal	Civilscape Contracting
	\$59,290.00	Project 4 – Footpath reseals	Hardings Hotmix
	\$45,760.00	Project 6 – Colville Street kerb upgrades	Hardings Hotmix
	\$84,180.00	Project 8 – Howards Park equipment upgrades	Island Recreation
	\$74,184.00	Project 1 – Driffield Street footpath	Sustainable Engineering
T004 18-19	\$709,264.25	Lynchford Road	Stabilised Pavements of Australia
T005 18-19	\$175,168.00	Main Street Zeehan	Hardings Hotmix
RFQ001 18-19	\$77,676.50	Stormwater System Management Plan	Pitt and Sherry

A P P E N D I C E S



Independent Auditor's Report

To the Councillors of West Coast Council

Report on the Audit of the Financial Report

Opinion

I have audited the financial report of West Coast Council (Council), which comprises the statement of financial position as at 30 June 2019 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 2019 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* (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 42, nor the Significant Business Activities disclosed in note 40 to the financial report and accordingly, I express no opinion on them.

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

...1 of 4

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
Valuation of Property and infrastructure <i>Refer to note 17, 25 and 43</i>	
<p>Property and infrastructure at 30 June 2019 includes land, buildings, roads, bridges and other structures totalling \$72.06m. The fair values of land and buildings are derived from observable market information while the fair value of infrastructure assets are based on depreciated current replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. The valuations are highly dependent upon a range of assumptions and estimated unit rates. Between valuations Council reviews fair values to ensure the carrying amount does not differ materially. No revaluations or indexation adjustments were undertaken in 2018-19.</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>Capital expenditure in 2018-19 totalled \$4.06m on a number of significant programs to upgrade and maintain assets. Capital projects can contain a combination of enhancement and maintenance activity which are not distinct and therefore the allocation of costs between capital and operating expenditure is inherently judgemental.</p>	<ul style="list-style-type: none">• Reviewing management’s approach to revaluations to ensure that carrying amounts remain fairly presented.• Evaluating the appropriateness of the most recent valuation methodology and the key assumptions used.• Assessing the scope, expertise and independence of management experts.• Evaluating management’s assessment of the useful lives.• Performing substantive analytical procedures on depreciation expenses.• Testing, on a sample basis, significant expenditure on maintenance and capital works to corroborate appropriate treatment.• Testing 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 those regarding key assumptions used.

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.

...3 of 4

To provide independent assurance to the Parliament and Community on the performance and accountability of the Tasmanian Public sector.
Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

- 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.



Stephen Morrison
Assistant Auditor-General Financial Audit Services
Delegate of the Auditor-General

Tasmanian Audit Office

26 September 2019
Hobart

WEST COAST COUNCIL
ANNUAL
FINANCIAL
REPORT
FOR THE YEAR ENDED 30 JUNE 2019



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**Statement of Comprehensive Income
For the Year Ended 30 June 2019**

	Note	Budget 2019 \$	Actual 2019 \$	Actual 2018 \$
Income				
Recurrent Income				
Rates and charges	5	6,974,492	7,016,449	6,865,413
Statutory fees and fines	6	48,050	62,005	69,534
User fees	7	738,905	860,094	875,759
Grants	8	2,167,783	2,577,156	2,295,790
Contributions - cash	9	1,900	1,832	10,923
Interest	10	141,000	210,605	204,126
Other income	11	376,432	369,723	522,035
Investment revenue from water corporation	13	362,000	337,270	544,719
		10,810,562	11,435,134	11,388,299
Capital income				
Capital grants received specifically for new or upgraded assets	8	1,196,900	293,533	1,306,288
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	12	80,000	48,922	(21,948)
		1,276,900	342,455	1,284,340
Total income		12,087,462	11,777,589	12,672,639
Expenses				
Employee benefits	14	(4,704,682)	(4,572,259)	(4,361,467)
Materials and services	15	(2,099,369)	(2,238,932)	(2,470,509)
Impairment of receivables	16	-	(3,185)	749
Depreciation and amortisation	17	(2,366,311)	(2,451,550)	(2,420,502)
Finance costs	18	(36,550)	(20,573)	(33,663)
Other expenses	19	(1,595,801)	(1,656,965)	(1,598,902)
Total expenses		(10,802,712)	(10,943,464)	(10,884,294)
Surplus / (deficit)		1,284,750	834,125	1,788,345
Other comprehensive income				
Items that will not be reclassified to surplus or deficit				
Fair Value adjustment on equity investment assets	20, 30	-	4,193,687	-
		-	4,193,687	-
Items that may be reclassified subsequently to surplus or deficit				
Financial assets available for sale reserve				
Fair Value adjustment on equity investment assets	20, 30	-	-	370,299
Total Other Comprehensive Income		-	-	370,299
Comprehensive result		1,284,750	5,027,812	2,158,644

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

Statement of Financial Position As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Current assets			
Cash and cash equivalents	21	7,832,905	9,398,697
Trade and other receivables	22	1,723,267	1,227,810
Inventories	23	14,276	9,992
Other assets	24	1,763	65,323
Total current assets		9,572,211	10,701,822
Non-current assets			
Investment in water corporation	20	33,094,757	28,901,070
Other assets	24	6,000	6,000
Property, infrastructure, plant and equipment	25	77,818,562	76,451,334
Total non-current assets		110,919,319	105,358,404
Total assets		120,491,530	116,060,226
Liabilities			
Current liabilities			
Trade and other payables	26	777,201	1,267,363
Trust funds and deposits	27	188,426	187,127
Provisions	29	669,036	577,369
Interest-bearing loans and borrowings	28	200,726	187,325
Total current liabilities		1,835,389	2,219,184
Non-current liabilities			
Provisions	29	158,814	170,801
Interest-bearing loans and borrowings	28	1,260,000	1,460,726
Total non-current liabilities		1,418,814	1,631,527
Total liabilities		3,254,203	3,850,711
Net Assets		117,237,327	112,209,515
Equity			
Accumulated surplus		70,200,981	69,366,856
Reserves	30	47,036,346	42,842,659
Total Equity		117,237,327	112,209,515

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

Statement of Cash Flows
For the Year Ended 30 June 2019

	2019	2018
	Inflows/ (Outflows)	Inflows/ (Outflows)
Note	\$	\$
Cash flows from operating activities		
Rates	6,557,523	6,385,278
User charges and other fines	974,125	1,130,700
Grants	2,577,156	2,295,790
Reimbursements	66,378	133,642
Interest	235,445	202,297
Investment revenue from water corporation	337,270	544,719
Other receipts	306,476	342,426
Net GST refund/payment	348,724	277,368
Payments to suppliers	(4,810,089)	(4,147,142)
Payments to employees	(4,492,579)	(4,413,434)
Finance costs	(20,573)	(33,663)
Net cash provided by (used in) operating activities	2,079,856	2,717,981
Cash flows from investing activities		
Payments for property, infrastructure, plant and equipment	(4,061,337)	(3,547,190)
Proceeds from sale of property, infrastructure, plant and equipment	309,481	195,773
Capital grants	293,533	1,306,288
Payments for financial assets	-	-
Net cash provided by (used in) investing activities	(3,458,323)	(2,045,129)
Cash flows from financing activities		
Proceeds from interest-bearing loans and borrowings	-	1,260,000
Repayment of interest-bearing loans and borrowings	(187,325)	(174,819)
Net cash provided by (used in) financing activities	(187,325)	1,085,181
Net increase (decrease) in cash and cash equivalents	(1,565,792)	1,758,033
Cash and cash equivalents at the beginning of the financial year	9,398,697	7,640,664
Cash and cash equivalents at the end of the financial year	7,832,905	9,398,697
Financing arrangements	34	
Restrictions on cash assets	21	

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

Statement of Changes in Equity For the Year Ended 30 June 2019

	Note	Accumulated Surplus 2019 \$	Asset Revaluation Reserve 2019 \$	Fair Value Reserve 2019 \$	Total 2019 \$
2019					
Balance at beginning of the financial year		69,366,856	34,709,407	8,133,252	112,209,515
Adjustment due to AASB 9 adoption		-	-	-	-
Surplus / (deficit) for the year		834,125	-	-	834,125
Other Comprehensive Income:					
Fair Value adjustment on equity investment assets	20	-	-	4,193,687	4,193,687
Balance at end of the financial year		70,200,981	34,709,407	12,326,939	117,237,327
	Note	Accumulated Surplus 2018 \$	Asset Revaluation Reserve 2018 \$	Fair Value Reserve 2018 \$	Total 2018 \$
2018					
Balance at beginning of the financial year		67,578,511	34,709,407	7,762,953	110,050,871
Surplus / (deficit) for the year		1,788,345	-	-	1,788,345
Other Comprehensive Income:					
Fair Value adjustment on Available for Sale Assets	20	-	-	370,299	370,299
Balance at end of the financial year		69,366,856	34,709,407	8,133,252	112,209,515

The above statement should be read with the accompanying notes.

Introduction

Note 1 Reporting Entity

- (a) The West Coast Council Council (the Council) was established in 1993 and is a body corporate with perpetual succession and a common seal.
Council's main office is located at Queenstown, Tasmania.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

Note 2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Profit and Loss and Other 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.

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 in notes 20, 25, 29, and 40(d).

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.

Note 3 Use of judgements and estimates

Judgements and Assumptions

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 29.

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 35.

Fair value of property, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 25.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 20.

Landfill / Tip Rehabilitation

Assumptions and judgements are utilised in determining the present value of future rehabilitation costs. These assumptions are discussed in note 29.

Note 4 Functions/Activities of the Council

Revenue, expenditure and assets attributable to each function as categorised in (c) below:

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
Roads and bridges						
2018-2019	843,172	2,760,402	3,603,574	3,260,284	343,290	51,016,398
2017-2018	851,801	2,598,709	3,450,510	3,246,512	203,998	51,396,966
Community amenities						
2018-2019	60,531	2,803,927	2,864,458	3,276,679	(412,221)	14,745,801
2017-2018	319,091	2,929,200	3,248,290	3,199,213	49,078	14,367,346
Community services						
2018-2019	245,039	1,288,419	1,533,458	1,604,356	(70,897)	2,117,745
2017-2018	235,357	1,901,415	2,136,772	2,026,805	109,967	1,784,035
Corporate Services						
2018-2019	1,723,779	1,952,103	3,675,882	2,720,883	954,999	10,022,934
2017-2018	2,206,752	1,551,713	3,758,465	2,321,341	1,437,124	11,120,373
Other - not attributable						
2018-2019	-	100,217	100,217	81,262	18,955	42,588,652
2017-2018	-	78,601	78,601	90,424	(11,822)	37,391,506
Total						
2018-2019	2,872,521	8,905,068	11,777,589	10,943,464	834,125	120,491,530
2017-2018	3,613,001	9,059,638	12,672,639	10,884,294	1,788,345	116,060,226

(b) Reconciliation of Assets from note 4 with the Statement of Financial Position at 30 June:

	2019	2018
Current assets	9,572,211	10,701,822
Non-current assets	110,919,319	105,358,404
	120,491,530	116,060,226

(c) Roads, streets and bridges

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

Community amenities

Collection, handling, processing and disposal of all waste materials; operation and maintenance of parks and gardens; library services; cemeteries; public halls; sanitary services; property services; caravan parks; sporting and natural reserves; and other sporting facilities.

Community services

Administration of the town planning scheme; animal control; fire protection; preventative services; rural services; tourism; aerodromes; building control; economic activities; area promotion; emergency services; health and environment services; employment programs; housing; cultural services; community options; senior citizen centre; child care; crisis accommodation; family support and land care.

Corporate services

Operation and maintenance of Council Chambers; committee rooms; administration offices; maintenance depots; unallocated engineering service and plant and equipment.

Other - not attributable

General services and activities not identifiable with the foregoing functions.

	2019	2018
	\$	\$
Note 5		
Rates and charges		
<p>Council uses Assessed Annual Value (AAV) as the basis of valuation of all properties within the municipality. The AAV of a property is its estimated gross annual rental value.</p> <p>The valuation base used to calculate general rates for 2018-2019 was \$30.264 million (2017-2018 \$30.304 million). The 2018-2019 rate in the AAV dollar was 6.090 cents (2017-2018, 5.970).</p>		
	5,126,435	5,007,673
General Rate	226,232	221,482
Fire Levy	890,041	877,278
Garbage charge	430,800	422,844
Stormwater Charges	342,941	336,136
Revenue in advance	<u>7,016,449</u>	<u>6,865,413</u>
Total rates and charges		

The date of the latest general revaluation of land for rating purposes within the municipality was 1 January 2015, and the valuation was applied in the rating year commencing 1 July 2015.

Accounting policy

Rates and charges income

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.

Note 6		
Statutory fees and fines		
	62,005	69,534
Statutory Fees	<u>62,005</u>	<u>69,534</u>
Total statutory fees and fines		

Accounting policy

Statutory fee and fine income

Fees and fines (including parking 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.

Note 7		
User fees		
	258,687	279,447
Waste and garbage	13,675	13,316
Health food licences/fees	18,080	13,646
Dog registrations and associated revenue	49,729	37,141
Building and development services	193,122	187,795
Rent received	139,342	140,439
Camping fees and fines	50,680	47,796
Facility leases and hall hire	6,806	10,522
Private works	32,829	56,000
Parking fees and fines	97,144	89,657
Other fees and charges	<u>860,094</u>	<u>875,759</u>
Total user fees		

Accounting policy

User fee income

Fee income is recognised as revenue when the service has been provided, or the payment is received, whichever first occurs.

	2019	2018
	\$	\$
Note 8		
Grants		
Grants were received in respect of the following :		
Summary of grants		
Federally funded grants	2,421,519	2,339,001
State funded grants	318,369	1,153,077
Others	130,801	110,000
Total	<u>2,870,689</u>	<u>3,602,078</u>
Grants - Recurrent		
Financial assistance grant	2,227,457	1,950,433
Community Service	245,039	235,357
Inter Regional Bus Service	100,000	-
West Coast Branding Project	-	100,000
Weed Strategy	-	10,000
Other	4,660	-
Total recurrent grants	<u>2,577,156</u>	<u>2,295,790</u>
<p>The Australian Commonwealth Government provides untied Financial Assistance Grants to Council for general purpose use and the provision of local roads. In accordance with AASB1004: Contributions, Council recognised these grants as revenue when it received the funds and obtained control.</p> <p>In both years the Commonwealth has made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2018-19 by \$137,952, (2017-18, \$29,673). This has impacted the Statement of Comprehensive Income resulting in the Surplus/(deficit) being higher by the same amount.</p>		
Capital grants received specifically for new or upgraded assets		
Commonwealth Government - roads to recovery	194,062	388,568
Community Infrastructure Grants	55,871	-
Stronger Communities Grant	15,200	-
Natural Disaster Resilience Grant	28,400	-
Queenstown Gravity Trails	-	500,000
Macquarie Heads Grant	-	200,000
Bridge replacement	-	100,000
Penghana footpath	-	91,750
Tasmanian Community Road Safety Grants Program	-	25,970
Total capital grants	<u>293,533</u>	<u>1,306,288</u>

	2019 \$	2018 \$
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	938,766	170,802
Less: expended during the current period from revenues recognised in previous reporting periods		
Community Services	(86,300)	(27,238)
Queenstown Gravity Trails	(48,260)	-
West Coast Branding Project	(20,000)	-
Macquarie Heads Grant	(73,056)	-
Roads to recovery	(199,066)	(53,564)
Community Infrastructure Grants	-	(90,000)
	<u>(426,682)</u>	<u>(170,802)</u>
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Community Services	235,419	86,300
Inter Regional Bus Service	100,000	-
Roads to recovery	-	199,066
Queenstown Gravity Trails	-	500,000
West Coast Branding Project	-	20,000
Macquarie Heads Grant	-	133,400
Other	460	-
	<u>335,879</u>	<u>938,766</u>
Unexpended at the close of this reporting period	<u>847,963</u>	<u>938,766</u>
Net increase (decrease) in non-reciprocal grant revenues for the year:	<u>(90,803)</u>	<u>767,964</u>

Accounting policy

Grant income - operating and capital

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.

	2019	2018
	\$	\$
Note 9 Contributions		
Cash		
Heavy Vehicle Contribution Fees	1,832	1,832
Parks, open space and other	-	9,091
Total contributions	<u>1,832</u>	<u>10,923</u>

Accounting policy

Contribution income

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.

Non-monetary contributions (including developer contributions) with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets.

Unreceived contributions over which Council has control are recognised as receivables.

Note 10 Interest		
Interest on financial assets	124,984	116,749
Interest and penalties on rates	85,621	87,377
Total	<u>210,605</u>	<u>204,126</u>

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 11 Other income		
Visitor information centre	291,659	317,928
Reimbursements	66,378	133,642
Other	11,686	70,465
Total other income	<u>369,723</u>	<u>522,035</u>

Accounting policy

Other income

Other income is 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.

Note 12 Net gain/(loss) on disposal of property, infrastructure, plant and equipment		
Proceeds of sale	309,481	195,773
Written down value of assets disposed	(260,559)	(217,721)
Total	<u>48,922</u>	<u>(21,948)</u>

Accounting policy

Gains and losses on asset disposals

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

	2019	2018
	\$	\$
Note 13		
Investment revenue from water corporation		
Dividend revenue received	189,846	334,833
Tax equivalent received	123,257	160,278
Guarantee fee received	24,167	49,608
Total investment revenue from water corporation	<u>337,270</u>	<u>544,719</u>

Accounting policy

Investment revenue

Dividend revenue is recognised when Council's right to receive payment is established.

Note 14		
Employee benefits		
Wages and salaries	3,562,595	3,466,819
Annual, sick and long service leave	482,240	435,900
Superannuation	459,406	454,187
Workers compensation, insurance, and other payroll on-costs	346,315	338,409
	<u>4,850,556</u>	<u>4,695,315</u>
Less amounts capitalised	<u>(278,297)</u>	<u>(333,848)</u>
Total employee benefits	<u>4,572,259</u>	<u>4,361,467</u>

Accounting policy

Employee benefits

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.

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

Note 15		
Materials and services		
Materials and services	1,242,070	1,514,002
Power and phone charges	438,943	407,241
External contracts	557,919	549,266
Total materials and services	<u>2,238,932</u>	<u>2,470,509</u>

Accounting policy

Materials and services expense

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.

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.

Note 16		
Impairment of receivables		
Other debtors	<u>3,185</u>	<u>(749)</u>
Total impairment of receivables	<u>3,185</u>	<u>(749)</u>

Accounting policy

Impairment expense

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Councils policy and events giving rise to impairment losses are disclosed in note 22.

	2019 \$	2018 \$
Note 17 Depreciation and amortisation		
<i>Property</i>		
Buildings		
Buildings	437,406	409,067
<i>Plant and Equipment</i>		
Plant, machinery and equipment	471,166	502,712
Fixtures, fittings and furniture	83,268	68,287
<i>Infrastructure</i>		
Roads	1,255,886	1,243,312
Bridges	154,887	154,887
Other Structures	30,937	24,237
<i>Other assets</i>		
Other assets	18,000	18,000
Total depreciation and amortisation	<u>2,451,550</u>	<u>2,420,502</u>

Accounting policy

Depreciation and amortisation expense

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.

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. 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 residual values and a separate depreciation rate is determined for each component.

Land, heritage and road earthworks are not depreciated on the basis that they are assessed as not having a limited useful life. Straight line depreciation is charged based on the residual useful life as determined each year.

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

	Period
Land improvements	10-50 years
Buildings	50-100 years
Plant and Equipment	
plant, machinery and equipment	5-20 years
fixtures, fittings and furniture	3-20 years
computers and telecommunications	3-5 years
Roads	
road pavements and seals	18-75 years
road kerb, channel and minor culverts	40-75 years
Bridges	
bridges deck	20-100 years
bridges substructure	20-100 years
Other Infrastructure	
footpaths and cycleways	30-75 years
drainage	60-80 years
recreational, leisure and community facilities	10-50 years
waste management	25-60 years
parks, open space and streetscapes	10-50 years
Intangible assets	1-7 years

	2019	2018
	\$	\$
Note 18		
Finance costs		
Interest - Borrowings	20,573	33,663
Total finance costs	<u>20,573</u>	<u>33,663</u>

Accounting policy

Finance expense

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.

Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the period, (\$0).

Borrowing costs include interest on bank overdrafts, interest on borrowings, unwinding of discounts, and finance lease charges.

Note 19		
Other expenses		
External auditors' remuneration	18,196	39,399
Legal and debt collection	76,943	105,281
Gifts and donations	23,216	7,339
Election and civic function expenses	31,983	7,733
Water and sewerage rates	188,190	172,410
Computer Licences and maintenance	119,104	107,003
Fes, levies and subscriptions	130,395	132,630
Councillors' allowances and reimbursements	137,927	134,859
Fire levy	212,904	211,887
Rates discounts and remissions	309,694	297,271
Insurance	169,888	152,411
Other	238,525	230,679
Total other expenses	<u>1,656,965</u>	<u>1,598,902</u>

Accounting policy

Other expenses

Expenses are recognised in the Statement of Profit or Loss and Other 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.

	2019 \$	2018 \$
Note 20 Investment in water corporation		
Opening Balance	28,901,070	28,530,771
Fair Value adjustments on available-for-sale assets	-	370,299
Fair Value adjustments on equity investment assets	4,193,687	-
Total investment in water corporation	33,094,757	28,901,070

Council has derived returns from the water corporation as disclosed at note 13.

Accounting policy under AASB 9 - applicable from 1 July 2018

Equity Investment

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 30) 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 the water corporation's net asset value at balance date. At 30 June 2019, Council hold a 1.78% (2018, 1.80%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Accounting policy under AASB 139 - applicable for 2018 comparative

Equity Investment

Council's investment in TasWater is valued at its fair value determined by Council's ownership interest against the water corporation's net asset value at balance date. Any unrealised gains and losses are recognised through the Statement of Comprehensive Income to an Available-for-sale Fair value reserve each year (refer note 30).

Council has classified this asset as an Available-for-sale financial asset as defined in AASB 139 Financial Instruments: Recognition and Measurement and has followed AASB 132 Financial Instruments: Presentation and AASB 7 Financial Instruments: Disclosures to value and present the asset in the financial report. Council's investment is not traded in an active market and is only sensitive to fluctuations in the value of TasWater's net assets.

Note 21 Cash and cash equivalents		
Cash on hand	1,860	1,860
Cash at bank	2,503,266	1,564,646
Cash on deposit	5,327,779	7,832,191
Total cash and cash equivalents	7,832,905	9,398,697

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 include:

- Trust funds and deposits (note 27)	188,426	187,127
- Conditions on grants (note 8)	847,963	938,766
- Leave provisions (note 29)	827,850	748,170
Restricted funds	1,864,239	1,874,063

Total unrestricted cash and cash equivalents	5,968,666	7,524,634
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Accounting policy

Cash and cash equivalents

For the purposes of the Statement of Cash Flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts.

	2019	2018
	\$	\$
Note 22		
Trade and other receivables		
<i>Current</i>		
Rates debtors	1,545,131	1,086,205
Other debtors	226,993	187,277
Provision for impairment	(48,883)	(45,698)
Net GST receivable	26	26
Total trade and other receivables	<u>1,723,267</u>	<u>1,227,810</u>
Reconciliation of movement in expected credit loss		
Carrying amount at 30 June 2018 under AASB 139	(45,698)	
Amounts restated through Accumulated Funds	-	
Carrying amount at 1 July under AASB 9	(45,698)	
Amounts written off during the year	-	
Amounts recovered during the year	1,090	
Increase/(decrease) in provision recognised in profit or loss	(4,275)	
Carrying amount at 30 June	(48,883)	
Reconciliation of movement in provision for impairment of receivables		
Carrying amount at 1 July		(46,447)
Amounts written off during the year		-
Amounts recovered during the year		749
Increase / (decrease) in provision recognised in profit or loss		-
Carrying amount at 30 June		(45,698)

Accounting policy

Trade and other receivables

Accounting policy under AASB 9 - applicable from 1 July 2018

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 receivables 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.

Accounting policy under AASB 139 - applicable for 2018 comparative

Receivables are carried at amortised cost using the effective interest rate method. A provision for impairment is recognised when there is objective evidence that an impairment loss has occurred. A provision for impairment on rates has not been established as unpaid rates represents a charge against the rateable property that will be recovered when the property is next sold.

Note 23	Inventories		
	Inventories held for consumption	14,276	9,992
	Total inventories	<u>14,276</u>	<u>9,992</u>

Accounting policy

Inventories

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value.

Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.

Note 24	Other assets		
	<i>Current</i>		
	Prepayments	1,763	22,483
	Accrued income*	-	24,840
	Deferred expenditure	-	18,000
	Total	<u>1,763</u>	<u>65,323</u>
	<i>Non-current</i>		
	Other	6,000	6,000
	Total	<u>6,000</u>	<u>6,000</u>

* Accrued income only includes items that are reciprocal in nature. This does not include Rates in Advance.

Note 25 *Property, infrastructure, plant and equipment*

	2019	2018
	\$	\$
Summary		
at cost	8,838,459	7,493,160
Less accumulated depreciation	<u>(3,084,605)</u>	<u>(3,064,400)</u>
	5,753,854	4,428,760
at fair value as at 30 June	117,903,637	116,074,754
Less accumulated depreciation	<u>(45,838,929)</u>	<u>(44,052,180)</u>
	72,064,708	72,022,574
Total	77,818,562	76,451,334
Property		
Land		
at fair value at 30 June	<u>4,494,300</u>	<u>4,500,300</u>
	4,494,300	4,500,300
Land under roads		
at Council valuation at 30 June	<u>4,077,582</u>	<u>4,077,582</u>
	4,077,582	4,077,582
Total Land	8,571,882	8,577,882
Buildings		
at fair value at 30 June	15,077,818	13,873,999
Less accumulated depreciation	<u>(3,657,350)</u>	<u>(3,219,944)</u>
	11,420,468	10,654,055
Total Property	19,992,350	19,231,937

Note 25 <i>Property, infrastructure, plant and equipment (cont.)</i>	2019	2018
	\$	\$
Plant and Equipment		
Plant, machinery and equipment		
at cost	5,522,700	5,420,308
Less accumulated depreciation	<u>(2,576,956)</u>	<u>(2,609,888)</u>
	2,945,744	2,810,420
Fixtures, fittings and furniture		
at cost	856,363	780,343
Less accumulated depreciation	<u>(507,649)</u>	<u>(454,512)</u>
	348,714	325,831
Total Plant and Equipment	3,294,458	3,136,251
Infrastructure		
Roads		
at fair value at 30 June	81,744,664	81,438,988
Less accumulated depreciation	<u>(36,979,438)</u>	<u>(35,815,920)</u>
	44,765,226	45,623,068
Bridges		
at fair value at 30 June	10,678,663	10,678,662
Less accumulated depreciation	<u>(5,059,652)</u>	<u>(4,904,764)</u>
	5,619,011	5,773,898
Other Structures		
at fair value at 30 June	1,830,610	1,505,223
Less accumulated depreciation	<u>(142,489)</u>	<u>(111,552)</u>
	1,688,121	1,393,671
Total Infrastructure	52,072,358	52,790,637
Works in progress		
Buildings at cost	399,204	688,524
Roads at cost	674,888	-
Bridges at cost	158,152	-
Other structures at cost	904,077	549,385
Fixtures, fittings and furniture	<u>323,075</u>	<u>54,600</u>
Total Works in progress	2,459,396	1,292,509
Total property, infrastructure, plant and equipment	77,818,562	76,451,334

Note 25 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, infrastructure, plant and equipment

2019	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 30)	Depreciation and amortisation (note 17)	Written down value of disposals	Transfers	Balance at end of financial year
	\$	\$	\$	\$	\$	\$	\$
Property							
land	4,500,300	-	-	-	6,000	-	4,494,300
land under roads	4,077,582	-	-	-	-	-	4,077,582
Total land	8,577,882	-	-	-	6,000	-	8,571,882
buildings	10,654,055	-	-	437,406	-	1,203,819	11,420,468
Total property	19,231,937	-	-	437,406	6,000	1,203,819	19,992,350
Plant and Equipment							
plant, machinery and equipment	2,810,420	843,914	-	471,166	237,424	-	2,945,744
fixtures, fittings and furniture	325,831	48,827	-	83,268	-	57,324	348,714
Total plant and equipment	3,136,251	892,741	-	554,434	237,424	57,324	3,294,458
Infrastructure							
roads	45,623,068	-	-	1,255,886	17,135	415,179	44,765,226
bridges	5,773,898	-	-	154,887	-	-	5,619,011
other structures	1,393,671	-	-	30,937	-	325,387	1,688,121
Total infrastructure	52,790,637	-	-	1,441,710	17,135	740,566	52,072,358
Works in progress							
buildings	688,524	914,499	-	-	-	(1,203,819)	399,204
roads	-	1,090,067	-	-	-	(415,179)	674,888
other structures	549,385	680,079	-	-	-	(325,387)	904,077
fixtures, fittings and furniture	54,600	325,799	-	-	-	(57,324)	323,075
bridges	-	158,152	-	-	-	-	158,152
Total works in progress	1,292,509	3,168,596	-	-	-	(2,001,709)	2,459,396
Total property, plant and equipment, infrastructure	76,451,334	4,061,337	-	2,433,550	260,559	-	77,818,562

Note 25 *Property, infrastructure, plant and equipment (cont.)*

Reconciliation of property, infrastructure, plant and equipment

2018	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 30)	Depreciation and amortisation (note 17)	Written down value of disposals	Impairment losses recognised in profit and loss	Transfers (a)	Balance at end of financial year
	\$	\$	\$	\$	\$		\$	\$
Property								
land	4,470,300	30,000	-	-	-	-	-	4,500,300
land under roads	4,077,582	-	-	-	-	-	-	4,077,582
Total land	8,547,882	30,000	-	-	-	-	-	8,577,882
buildings	10,926,129	136,993	-	409,067	-	-	-	10,654,055
Total property	19,474,011	166,993	-	409,067	-	-	-	19,231,937
Plant and Equipment								
plant, machinery and equipment	2,424,280	1,036,109	-	502,712	147,257	-	-	2,810,420
fixtures, fittings and furniture	316,018	78,100	-	68,287	-	-	-	325,831
Total plant and equipment	2,740,298	1,114,209	-	570,999	147,257	-	-	3,136,251
Infrastructure								
roads	45,953,413	-	-	1,243,312	70,464	-	983,431	45,623,068
bridges	5,668,218	-	-	154,887	-	-	260,567	5,773,898
other structures	1,059,004	-	-	24,237	-	-	358,904	1,393,671
Total infrastructure	52,680,635	-	-	1,422,436	70,464	-	1,602,902	52,790,637
Works in progress								
buildings	395,360	293,164	-	-	-	-	-	688,524
roads	80,106	903,325	-	-	-	-	(983,431)	-
other structures	153,957	836,384	-	-	-	-	(440,956)	549,385
fixtures, fittings and furniture	-	54,600	-	-	-	-	-	54,600
bridges	-	178,515	-	-	-	-	(178,515)	-
Total works in progress	629,423	2,265,988	-	-	-	-	(1,602,902)	1,292,509
Total property, plant and equipment, infrastructure	75,524,367	3,547,190	-	2,402,502	217,721	-	-	76,451,334

Accounting policy	
Recognition and measurement of assets	
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:	
	Threshold
	\$'000
Land	
land	5,000
land improvements	5,000
land under roads	5,000
Buildings	
buildings	5,000
building improvements	5,000
heritage buildings	5,000
Plant and Equipment	
plant, machinery and equipment	1,000
fixtures, fittings and furniture	1,000
computers and telecommunications	1,000
leased plant and equipment	1,000
Roads	
road pavements and seals	5,000
road substructure	5,000
road formation and earthworks	5,000
road kerb, channel and minor culverts	5,000
Bridges	
bridges deck	5,000
bridges substructure	5,000
Other Infrastructure	
footpaths and cycleways	5,000
drainage	5,000
recreational, leisure and community facilities	1,000
community amenities	1,000
parks, open space and streetscapes	1,000
playground equipment	2,000
intangible assets	1,000
Revaluation	
Council has adopted the following valuation bases for its non-current assets:	
Land	fair value
Land improvements	cost
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Intangibles	cost
Other structures	fair value
Investment in water corporation	fair value

Note 25 Property, plant and equipment, infrastructure (cont.)

Accounting policy (cont.)

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, furniture and fittings and computers, 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, 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.

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 of assets

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.

	2019	2018
	\$	\$
Note 26 Trade and other payables		
Trade payables	648,099	1,121,263
Accrued expenses	<u>129,102</u>	<u>146,100</u>
Total trade and other payables	<u>777,201</u>	<u>1,267,363</u>

Note 27 Trust funds and deposits		
Section 137 seizures	170,577	170,577
Refundable civic facilities deposits	15,926	12,260
Other refundable deposits	<u>1,923</u>	<u>4,290</u>
Total trust funds and deposits	<u>188,426</u>	<u>187,127</u>

Accounting policy

Tender deposits

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

Note 28 Interest-bearing loans and borrowings

Current

Borrowings - secured	<u>200,726</u>	<u>187,325</u>
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Non-current

Borrowings - secured	<u>1,260,000</u>	<u>1,460,726</u>
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Total

	<u>1,460,726</u>	<u>1,648,051</u>
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Borrowings are secured over Council's rates revenue.

The maturity profile for Council's borrowings is:

Not later than one year	200,726	187,325
Later than one year and not later than five years	1,260,000	1,460,726
Later than five years	-	-
Total	<u>1,460,726</u>	<u>1,648,051</u>

Accounting policy

Interest bearing liabilities

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.

Note 29 Provisions

	Annual leave	Long service leave	Sick leave	Employee entitlement on-costs	Total
	\$	\$	\$	\$	\$
2019					
Balance at beginning of the financial year	311,957	326,358	57,292	52,563	748,170
Additional provisions	355,822	106,010	21,335	39,205	522,372
Amounts used	(321,892)	(76,088)	(11,710)	(33,002)	(442,692)
Balance at the end of the financial year	345,887	356,280	66,917	58,766	827,850
2018					
Balance at beginning of the financial year	341,561	346,406	55,978	56,192	800,137
Additional provisions	292,288	56,040	13,024	29,373	390,725
Amounts used	(321,892)	(76,088)	(11,710)	(33,002)	(442,692)
Balance at the end of the financial year	311,957	326,358	57,292	52,563	748,170
				2019	2018
				\$	\$
(a) Employee benefits and oncosts					
(i) Current					
Annual leave and RDO's				345,887	311,957
Long service leave				209,352	168,253
Sick leave				66,917	57,292
				622,156	537,502
Employee entitlement on-costs				46,880	39,867
				669,036	577,369
(ii) Non-current					
Long service leave				146,928	158,105
				146,928	158,105
Employee entitlement on-costs				11,886	12,696
				158,814	170,801
Aggregate carrying amount of employee benefits:					
Current				669,036	577,369
Non-current				158,814	170,801
				827,850	748,170
The following assumptions were adopted in measuring the present value of employee benefits:					
Weighted average increase in employee costs				3.31%	7.27%
Weighted average discount rates				1.07%	2.20%
Weighted average settlement period				10	10
(i) 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				345,887	311,957
- Other long-term employee benefits that do not fall due within 12 months after the end of the period measured at present value				276,269	225,545
				622,156	537,502
(ii) Non-current					
Long service leave representing less than 10 years of continuous service measured at present value				146,928	158,105
				146,928	158,105
(iii) Employee Numbers (FTE)				60	60

Note 29 Provisions (cont.)

Accounting policy

Employee benefits

i) 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.

ii) 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.

iii) Sick leave

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

iv) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not reliably available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e as an expense when it becomes payable.

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund, which is a sub fund of the Quadrant Superannuation Scheme. 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 30(a) of AASB 119 Employee Benefits, Council does not use defined benefit accounting for these contributions.

v) Defined contribution plans

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.

Council is obligated to restore its landfill site and quarries to a particular standard. Council is currently assessing the implications of restoration works to be undertaken in the future and expect the assessment to be completed in 2019/20. The provision for restoration will be calculated based on the present value of the expected cost of works to be undertaken.

Council does not expect to receive reimbursement from a third party.

Note 30 Reserves

	Balance at beginning of reporting year	Increment	(decrement)	Balance at end of reporting year
(a) Asset revaluation reserve	\$	\$	\$	\$
2019				
Property				
Land	3,763,781	-	-	3,763,781
Buildings	4,053,075	-	-	4,053,075
	7,816,856	-	-	7,816,856
Infrastructure				
Roads	22,504,241	-	-	22,504,241
Bridges	4,615,396	-	-	4,615,396
Other structures	(227,086)	-	-	(227,086)
	26,892,551	-	-	26,892,551
Total asset revaluation reserve	34,709,407	-	-	34,709,407
2018				
Property				
Land	3,763,781	-	-	3,763,781
Buildings	4,053,075	-	-	4,053,075
	7,816,856	-	-	7,816,856
Infrastructure				
Roads	22,504,241	-	-	22,504,241
Bridges	4,615,396	-	-	4,615,396
Other structures	(227,086)	-	-	(227,086)
	26,892,551	-	-	26,892,551
Total asset revaluation reserve	34,709,407	-	-	34,709,407

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

	Balance at beginning of reporting year	Increment	(decrement)	Balance at end of reporting year
(b) Fair value reserve	\$	\$	\$	\$
2019				
Equity Investment assets				
Investment in water corporation	8,133,252	4,193,687	-	12,326,939
Total fair value reserve	8,133,252	4,193,687	-	12,326,939
2018				
Available-for-sale assets				
Investment in water corporation	7,762,953	370,299	-	8,133,252
Total fair value reserve	7,762,953	370,299	-	8,133,252

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. Equity Investment assets within the Fair value reserve were previously classified as 'Available-for-sale assets'.

	2019 \$	2018 \$
Total Reserves	47,036,346	42,842,659

Note 31	Reconciliation of cash flows from operating activities to surplus (deficit)		
	Surplus/(Deficit)	834,125	1,788,345
	Depreciation/amortisation	2,451,550	2,420,502
	(Profit)/loss on disposal of property, plant and equipment, infrastructure	(48,922)	21,948
	Capital grants received specifically for new or upgraded assets	(293,533)	(1,306,288)
	<i>Change in assets and liabilities:</i>		
	Decrease/(increase) in trade and other receivables	(495,457)	(394,373)
	Decrease/(increase) in other assets	45,560	(5,112)
	Decrease/(increase) in inventories	(4,284)	(1,369)
	Increase/(decrease) in trade and other payables	(490,162)	303,185
	Increase/(decrease) in provisions	79,680	(51,967)
	Increase/(decrease) in other liabilities	1,299	(56,890)
	Net cash provided by/(used in) operating activities	2,079,856	2,717,981
Note 32	Reconciliation of liabilities arising from financing activities		
	Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.		
	2019	Interest-bearing loans and borrowings	
		\$	
	Balance at beginning of reporting year	1,648,051	
	Changes from financing cash flows:		
	Cash received	-	
	Cash repayments	(187,325)	
	Balance as at 30 June 2018	1,460,726	
Note 33	Reconciliation of cash and cash equivalents		
	Cash and cash equivalents (see note 21)	7,832,905	9,398,697
	Total reconciliation of cash and cash equivalents	7,832,905	9,398,697
Note 34	Financing arrangements		
	Credit Card	31,500	30,000
	Used facilities	12,382	3,483
	Unused facilities	19,118	26,517
	Non-cash financing and investing activities		
	Contingent liability	7,000	7,000
	Total non-cash financing and investing activities	7,000	7,000

Note 35 Superannuation

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 2018 the Council contributed 9.5% 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.

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.

The Actuary recommended that in future the Council contribute 9.5% of salaries in 2017/18 and 0% from 1 July 2018 to 30 June 2021.

The Actuary will continue to undertake a brief review of the financial position 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.

Council also contributes to other accumulation schemes on behalf of a number of employees; however the Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes.

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*.

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.

- 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 Dependents 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.
- As reported on the first page of this note, 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 2018, showed that the Fund had assets of \$57.48 million and members' Vested Benefits were \$48.39 million. These amounts represented 0.7% and 0.6% respectively of the corresponding total amounts for Tasplan.
- As at 30 June 2018 the fund had 119 members and the total employer contributions and member contributions for the year ending 30 June 2018 were \$1,515,272 and \$266,000 respectively.

	2019	2018
	\$	\$
Fund		
Defined benefits fund		
Employer contributions to Tasplan	-	11,672
	-	11,672
Accumulation funds		
Employer contributions to super funds	459,406	442,515
	459,406	442,515

Note 36 Commitments

Contractual commitments

Contractual commitments at end of financial year but not recognised in the financial report are as follows:

Capital expenditure commitments

Roads and drainage	535,533	-
Total capital expenditure commitments	535,533	-

Note 37 Financial Instruments

(a) Interest Rate Risk

The exposure to interest rate risk and the effective interest rates of financial assets and financial liabilities, both recognised and unrecognised, at balance date are as follows:

2019

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in:			Non-interest bearing	Total
			1 year or less	Over 1 to 5 years	More than 5 years		
		\$	\$	\$	\$	\$	\$
Financial assets							
Cash and cash equivalents	1.07%	5,327,779	1,952,612	-	-	552,514	7,832,905
Trade and other receivables	-	-	-	-	-	1,723,267	1,723,267
Investment in water corporation	-	-	-	-	-	33,094,757	33,094,757
Total financial assets		5,327,779	1,952,612	-	-	35,370,538	42,650,929
Financial liabilities							
Trade and other payables	-	-	-	-	-	777,201	777,201
Trust funds and deposits	-	-	-	-	-	188,426	188,426
Interest-bearing loans and borrowings	4.26%	-	200,726	1,260,000	-	-	1,460,726
Total financial liabilities		-	200,726	1,260,000	-	965,627	2,426,353
Net financial assets (liabilities)		5,327,779	1,751,886	(1,260,000)	-	34,404,911	40,224,576

2018

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in:			Non-interest bearing	Total
			1 year or less	Over 1 to 5 years	More than 5 years		
		\$	\$	\$	\$	\$	\$
Financial assets							
Cash and cash equivalents	1.41%	1,564,648	7,832,189	-	-	1,860	9,398,697
Trade and other receivables	-	-	-	-	-	1,227,810	1,227,810
Investment in water corporation	-	-	-	-	-	28,901,070	28,901,070
Total financial assets		1,564,648	7,832,189	-	-	30,130,740	39,527,577
Financial liabilities							
Trade and other payables	-	-	-	-	-	1,267,363	1,267,363
Trust funds and deposits	-	-	-	-	-	187,127	187,127
Interest-bearing loans and borrowings	7.03%	-	187,325	1,460,726	-	-	1,648,051
Total financial liabilities		-	187,325	1,460,726	-	1,454,490	3,102,541
Net financial assets (liabilities)		1,564,648	7,644,864	(1,460,726)	-	28,676,250	36,425,036

Note 37 Financial Instruments (cont.)

(b) Fair Value

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

Financial Instruments	Total carrying amount as per		Aggregate net fair value	
	2019	2018	2019	2018
	\$	\$	\$	\$
Financial assets				
Cash and cash equivalents	7,832,905	9,398,697	7,832,905	9,398,697
Trade and other receivables	1,723,267	1,227,810	1,723,267	1,227,810
Investment in water corporation	33,094,757	28,901,070	33,094,757	28,901,070
Total financial assets	42,650,929	39,527,577	42,650,929	39,527,577
Financial liabilities				
Trade and other payables	777,201	1,267,363	777,201	1,267,363
Trust funds and deposits	188,426	187,127	188,426	187,127
Interest-bearing loans and borrowings	1,460,726	1,648,051	1,541,858	1,681,895
Total financial liabilities	2,426,353	3,102,541	2,507,485	3,136,385

(c) 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.

(d) 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.

Council loan borrowings are sourced from Tascorp at a Government level of interest rate and security. 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.

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

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.

Note 37 Financial Instruments (cont.)

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, Council:

- has a policy for establishing credit limits for the entities we deal with;
- may require collateral where appropriate; and
- 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.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provide a guarantee for another party.

Movement in Provisions for Impairment of Trade and Other Receivables	2019	2018
	\$	\$
Balance at the beginning of the year	45,698	46,447
New/used Provisions recognised during the year	3,185	(749)
Balance at end of year	48,883	45,698

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 was:

	2019	2018
	\$	\$
Current (not yet due)	63,948	64,505
Past due by up to 30 days	66,002	46,300
Past due between 31 and 180 days	662,239	603,260
Past due between 181 and 365 days	209,441	183,884
Past due by more than 1 year	721,637	329,861
Total Trade & Other Receivables	1,723,267	1,227,810

Liquidity risk

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

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

To help reduce these risks Council:

- 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
- 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 Councils exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

Note 37 Financial Instruments (cont.)

The table below lists the contractual maturities for Financial Liabilities

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

2019	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$	\$	\$	\$	\$	\$	\$
Trade and other payables	777,201	-	-	-	-	777,201	777,201
Trust funds and deposits	188,426	-	-	-	-	188,426	188,426
Interest-bearing loans and borrowings	98,630	102,096	-	1,260,000	-	1,460,726	1,460,726
Total financial liabilities	1,064,257	102,096	-	1,260,000	-	2,426,353	2,426,353

2018	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$	\$	\$	\$	\$	\$	\$
Trade and other payables	1,267,363	-	-	-	-	1,267,363	1,267,363
Trust funds and deposits	187,127	-	-	-	-	187,127	187,127
Interest-bearing loans and borrowings	92,045	95,280	200,726	1,260,000	-	1,648,051	1,648,051
Total financial liabilities	1,546,535	95,280	200,726	1,260,000	-	3,102,541	3,102,541

Note 37 Financial Instruments (cont.)

(e) 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 -2% 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.

		Interest rate risk			
		-2 %		+1%	
		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2019		\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	7,832,905	(156,658)	(156,658)	78,329	78,329
Trade and other receivables	1,723,267	(34,465)	(34,465)	17,233	17,233
Financial liabilities:					
Interest-bearing loans and borrowings	1,460,726	29,215	29,215	(14,607)	(14,607)

		Interest rate risk			
		-2 %		+1%	
		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2018		\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	9,398,697	(187,974)	(187,974)	93,987	93,987
Trade and other receivables	1,227,810	(24,556)	(24,556)	12,278	12,278
Financial liabilities:					
Interest-bearing loans and borrowings	1,648,051	32,961	32,961	(16,481)	(16,481)

Note 38 Events occurring after balance date

No matters have occurred after balance date that warrant disclosure in this report.

Note 39 Related party transactions

(i) Responsible Persons

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

Councillors	Phillip Vickers (Mayor) Shane Pitt (Deputy Mayor) Robyn Gerrity Lindsay Newman Scott Stringer Leigh Styles Terrance Shea Ian Hall (from December 2018) Kerry Graham (from December 2018) Lynette O'Grady (to November 2018) Matthew Sykes (to November 2018)
General Manager	David Midson (from January 2019) Dirk Dowling (to August 2018)
Senior Managers	Eleanor Strang Buddika Ungamandadige (to January 2019) Scott Butler (Acting from December 2018 to June 2019)

(ii) Councillor Remuneration

2019

Short term benefits

	Allowances	Vehicles	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Mayor	36,927	-	36,927	-	36,927
Deputy Mayor	21,044	-	21,044	-	21,044
Councillors	73,855	-	73,855	6,101	79,956
Total	131,826	-	131,826	6,101	137,927

2018

Short term benefits

	Allowances	Vehicles	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Mayor	36,171	-	36,171	-	36,171
Deputy Mayor	20,613	-	20,613	-	20,613
Councillors	70,608	-	70,608	4,985	75,593
Total	127,392	-	127,392	4,985	132,377

¹ Section 72(1)(c) of the *Local Government Act 1993* requires the disclosure of expenses paid to Councillors.

(iii) Key Management Personnel Remuneration

2019	Remuneration band	Number of employees	Short term employee benefits		Post employment benefits		Total
			Salary ¹	Vehicles ²	Superannuation ³	Non-monetary Benefits ⁴	
			\$	\$	\$	\$	\$
	\$20 001 - \$40 000	1	38,218	561	4,777	(3,824)	39,732
	\$60 001 - \$80 000	2	120,053	15,141	15,006	4,793	154,993
	\$80 001 - \$100 000	1	71,537	8,084	8,942	10,043	98,606
	\$160 001 - \$180 000	1	136,277	14,481	17,035	(2,366)	165,427
Total			366,085	38,267	45,760	8,646	458,758

2018	Remuneration band	Number of employees	Short term employee benefits		Post employment benefits		Total
			Salary ¹	Vehicles ²	Superannuation ³	Non-monetary Benefits ⁴	
			\$	\$	\$	\$	\$
	\$100 001 - \$120 000	1	105,182	6,560	13,148	(8,162)	116,728
	\$120 001 - \$140 000	1	122,323	7,388	15,290	(1,904)	143,097
	\$160 001 - \$180 000	1	153,015	-	19,126	6,926	179,067
Total			380,520	13,948	47,564	(3,140)	438,892

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

2 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).

3 Superannuation means the contribution to the superannuation fund of the individual. Superannuation benefits for members of a defined benefit scheme were calculated at 9.5% of employees' gross income.

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

Remuneration bands reflect the actual remuneration paid to an employee during the period they were a member of KMP. Some employees were only members of KMP for part of 2018-19.

(iv) Remuneration Principles

Councillors

Councillors are entitled to an allowance based on the number of voters in the Local Government area (LGA) and the revenue of the council.

Councillors are also entitled to reimbursement for telephone, travel, child care and other expenses in accordance with the council's policy.

Executives

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 executive, including the General Manager, is reviewed annually which includes a review of their remuneration package. The terms of employment of each senior executive, including the General Manager, contain a termination clause that requires the senior executive or Council to provide a minimum notice period of up to 3 months prior to termination of the contract. Whilst not automatic, contracts can be extended.

(v) Transactions with related parties

During the period Council entered into the following transactions with related parties.

Nature of the transaction	Amount of the transactions during the year	Outstanding balances, including commitments at year end	Terms and conditions
Electrical services	\$1,075	Nil outstanding	30-day terms

Council obtain electrical services from Shane Pitt Electrical, a business which is owned by a member of the KMP of the Council.

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.

(vi) 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
- Use of Council's swimming pool

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.

Note 40 Significant Business Activities

The operating capital and competitive neutrality costs of the Council's significant business activities:

	Waste Management	
	2019	2018
	\$	\$
<i>Revenue</i>		
Rates	883,143	870,245
User Charges	342,941	336,135
Total Revenue	1,226,084	1,206,380
<i>Expenditure</i>		
<i>Direct</i>		
Employee Costs	446,720	434,523
Materials and Contacts	312,304	394,282
Utilities	300	300
<i>Indirect</i>		
Engineering & Administration	33,052	35,398
Total Expenses	792,376	864,503
<i>Notional cost of free services received</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	111,649	111,787
Opportunity cost of capital	12,650	17,515
Total Capital Costs	124,299	129,302
<i>Competitive neutrality adjustments</i>		
Rates and land tax	2,860	2,815
	2,860	2,815
<i>Calculated Surplus/(Deficit)</i>	319,199	227,276
Tax Equivalent rate	30%	30%
Taxation equivalent	95,760	68,183
Competitive neutrality costs	98,620	70,998

Note 41 Other significant accounting policies and pending 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) Impairment of non-financial assets

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of Other Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the deprival value of the asset approximated by its written down replacement cost.

(c) 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.

(d) Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured at fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised, at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

(e) Contingent assets, contingent liabilities and commitments

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

Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value inclusive of the GST payable.

(f) Budget

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

Note 41 Other significant accounting policies and pending accounting standards (cont)

(g) 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:

(i) AASB 9 Financial Instruments

This standard replaces the existing standard, AASB139: Financial Instruments: Recognition and Measurement and revises classification, measurement and disclosure of financial assets and liabilities. It reduces the number of categories for financial assets and simplifies the measurement choices, including the removal of impairment testing of assets measured at fair value. Classification of financial assets is determined by Council's business model for holding the particular asset and its contractual cash flows.

Council has applied this standard from 1 July 2018 using a retrospective approach 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.

Impairment of financial assets

The adoption of AASB 9 has fundamentally changed Council's accounting for impairment losses for financial assets by replacing AASB 139's incurred loss approach, with a forward-looking expected credit loss (ECL) approach. AASB 9 requires Council to recognise an allowance for ECLs for all financial assets not held at fair value through profit or loss.

The effect of adopting AASB 9 as at 1 July 2018 was considered insignificant and no adjustment was made.

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting

(i) AASB 15 Revenue from Contracts with Customers

The standard has been deferred by AASB 2016-7 Deferral of AASB15 for Not-for-Profit Entities, until the 2019-20 reporting period. 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.

Accounting policy changes will arise in the timing of revenue recognition, treatment of contracts costs and contracts which contain a financing element.

Council has analysed the new revenue recognition requirements noting that future impacts include:

- Depending on the respective contractual terms, the new requirements of AASB 15 may result in a change to the timing of revenue from sales of goods and services such that some revenue may need to be deferred as a liability to a later reporting period to the extent that Council has received cash, but has not met its associated performance obligations, (a promise to transfer a good or service).
- Grants received to construct non-financial assets controlled by Council will be recognised as a liability, and subsequently recognised progressively as revenue as Council satisfies its performance obligations under the grant. At present, such grants are recognised as revenue upfront.
- Other grants presently recognised as revenue upfront may be eligible to be recognised as revenue progressively as the associated performance obligations are satisfied, but only if the associated performance obligations are enforceable and sufficiently specific.
- Grants that are not enforceable and/or not sufficiently specific, will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. Council receives several grants for which there are no sufficiently specific performance obligations, for example the Commonwealth Financial Assistance Grants. These grants will continue being recognised as revenue upfront assuming no change to the current grant arrangements.

For Council there will not be a significant effect in the treatment of all grants with sufficiently specific performance obligations where the conditions have yet to be fulfilled at year end. Council currently presents unexpended grant income received in note 8. Council's assessment is that the majority of the amounts received unexpended for the year, \$44,000, will be expended in 2019/20.

Council will apply the standard from 1 July 2019.

Note 41 Other significant accounting policies and pending accounting standards (cont)

(ii) *AASB 1058 Income of Not-for-Profit Entities*

This standard has been deferred until the 2019-20 reporting period.

AASB 1058 supersedes all the income recognition requirements relating to councils, 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.

AASB 1058 also encompasses non-contractual statutory income such as rates, taxes and fines. Council currently recognises 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, will now be recognised as a financial liability until the commencement of that rating period. The impact to Council will be that revenue recognised when received from Rates and charges in advance as disclosed in note 2.1, will now be recorded as a liability, with revenue deferred until the commencement of the applicable rating period.

(iii) *AASB 16 Leases*

This standard is applicable to annual reporting periods beginning on or after 1 January 2019. Council will apply the standard from 1 July 2019. Exemptions allow councils to apply AASB 117 for the 30 June 2019 reporting year.

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.

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

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.

Council will apply the standard from 1 July 2019 using a retrospective approach with cumulative catch-up with an adjustment to Accumulated surpluses for the difference in accounting treatment on initial adoption. The impact of adopting the standard will have minimal or no affect.

(iv) *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.

All other Australian accounting standards and interpretations with future effective dates are either not applicable to Council's activities, or have no material impact.

Note 42	Management indicators	Benchmark	2019 \$	2018 \$	2017 \$	2016 \$
(a)	Underlying surplus or deficit					
	Net result for the year		834,125	1,788,345	1,848,039	4,495,068
	Less non-operating income					
	Capital grants		293,533	1,306,288	697,403	737,352
	FAGs in advance		137,952	29,673	961,071	(917,075)
	Add non-operational expenses					
	Gifted asset		-	-	110,140	-
	Demolition expense accrual		-	-	150,000	-
	Impairment write-down		-	-	103,267	-
	Underlying surplus/deficit	0	402,640	452,384	552,972	4,674,791
	The intent of the underlying result is to show the outcome of a council's normal or usual day to day operations.					
(b)	Underlying surplus ratio					
	<u>Underlying surplus or deficit</u>		402,640	452,384	552,972	4,674,791
	Recurrent income		11,297,182	11,358,626	10,764,433	10,948,590
	Underlying surplus ratio %	0%	3.6%	4.0%	5.1%	42.7%
	This ratio serves as an overall measure of financial operating effectiveness.					
(c)	Net financial liabilities					
	Liquid assets less		9,556,172	10,626,507	8,542,935	6,210,885
	total liabilities		3,254,203	3,850,711	2,571,202	2,300,877
	Net financial liabilities	0	6,301,969	6,775,796	5,971,733	3,910,008
	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.					
(d)	Net financial liabilities ratio					
	<u>Net financial liabilities</u>		6,301,969	6,775,796	5,971,733	3,910,008
	Recurrent income		11,297,182	11,358,626	10,764,433	10,948,590
	Net financial liabilities ratio %	0% - (50%)	55.8%	59.7%	55.5%	35.7%
	This ratio indicates the net financial obligations of Council compared to its recurrent income.					
(e)	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.					
	<i>Transport Infrastructure</i>					
	<u>Depreciated replacement cost</u>		50,384,237	51,396,966	51,621,631	57,491,206
	Current replacement cost		92,423,327	92,117,650	91,337,283	95,574,250
	Asset consumption ratio %		55%	56%	57%	60%
	<i>Buildings</i>					
	<u>Depreciated replacement cost</u>		11,420,468	10,654,055	10,926,129	1,133,856
	Current replacement cost		15,077,818	13,873,999	13,737,006	13,769,073
	Asset consumption ratio %		76%	77%	80%	8%
	<i>Drainage</i>					
	<u>Depreciated replacement cost</u>		1,688,121	1,393,671	1,059,004	924,853
	Current replacement cost		1,830,610	1,505,223	1,146,319	992,864
	Asset consumption ratio %		92%	93%	92%	93%
	This ratio indicates the level of service potential available in Council's existing asset base.					

Note 42 Management indicators (cont.)

2019
\$

2018
\$

2017
\$

(f) Asset renewal funding ratio

An asset renewal funding ratio is calculated in relation to each asset class required to be included in a long-term strategic asset management plan of Council. Council has prepared a long-term strategic asset management plan which was adopted in August 2016.

Transport Infrastructure

Projected capital funding outlays**		890,000	890,000	917,000
Projected capital expenditure funding***		958,000	958,000	513,000
Asset renewal funding ratio %	90-100%	93%	93%	179%

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

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

**** Council's long term strategic management plan has recently been developed hence no ratios are available for earlier years.

This ratio measures Council's capacity to fund future asset replacement requirements.

(g) Asset sustainability ratio

2019
\$

2018
\$

2017
\$

2016
\$

Capex on replacement/renewal of existing assets		3,468,828	2,410,774	1,292,092	1,056,413
Annual depreciation expense		2,451,550	2,420,502	2,638,225	2,591,339
Asset sustainability ratio %	100%	141%	100%	49%	41%

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

	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
By asset class	\$	\$	\$
Buildings	878,965	35,534	914,499
Plant, machinery and equipment	843,914	-	843,914
Fixtures, fittings and furniture	341,346	33,280	374,626
Roads	1,000,447	89,620	1,090,067
Bridges	158,152	-	158,152
Other structures	246,004	434,075	680,079
Total	3,468,828	592,509	4,061,337

Note 43 Fair Value Measurements

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

- Investment in water corporation
- Property, infrastructure plant and equipment
 - Land
 - Buildings, including footpaths & cycleways
 - Roads
 - Bridges
 - Other infrastructure

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

(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 access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
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 30 June 2019.

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.

As at 30 June 2019

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Recurring fair value measurements					
Land	25	-	4,494,300	-	4,494,300
Land under roads	23	-	4,077,582	-	4,077,582
Buildings	25	-	11,420,468	-	11,420,468
Roads, including footpaths & cycleways	25	-	-	44,765,226	44,765,226
Bridges	25	-	-	5,619,011	5,619,011
Other structures	25	-	-	1,688,121	1,688,121
		-	19,992,350	52,072,358	72,064,708

As at 30 June 2018

	Note	Level 1 \$	Level 2 \$	Level 3 \$	Total \$
Recurring fair value measurements					
Land	25	-	4,500,300	-	4,500,300
Land under roads	23	-	4,077,582	-	4,077,582
Buildings	25	-	10,654,055	-	10,654,055
Roads, including footpaths & cycleways	25	-	-	45,623,068	45,623,068
Bridges	25	-	-	5,773,898	5,773,898
Other structures	25	-	-	1,393,671	1,393,671
		-	19,231,937	52,790,637	72,022,574

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

All assets valued at fair value 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

Council's investment in TasWater is valued at its fair value at balance date. Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2019, Council hold a 1.78% (2018, 1.80%) ownership interest in TasWater which is based on schedule 2 of the Corporation's Constitution which reflects the Council's voting rights. Any unrealised gains and losses are recognised through the Statement of Profit or Loss and Other Comprehensive Income to an Available-for-sale assets Fair value Investment reserve each year. (Refer note 20).

Land

Land fair values were determined by the Valuer-General as part of the municipal revaluation at 30 June 2013. Adjustments using adjustment factors are applied each two years until the next complete revaluation. If there is a material movement then the adjustment factors are applied. The values were adjusted as at 30 June 2017 to reflect the movement.

Note 43 Fair Value Measurements (cont.)

Land under roads

Land under roads was recognised for the first time in the 2016 financial statements, consistent with the Report to Parliament by the Auditor-General No. 5 of 2013-2014 Infrastructure Financial Accounting in Local Government. Because of its materiality, land under roads is now reported as a separate category of non-current assets.

Buildings

The fair value of buildings were also determined by the Valuer-General at 30 June 2013. Adjustments using adjustment factors are applied each two years until the next complete revaluation. If there is a material movement then the adjustment factors are applied. The values were adjusted as at 30 June 2017 to reflect the movement.

Where Council 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. The gross current values have been derived from reference to market data for recent projects and costing guides.

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 "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

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 1(e)

The calculation of DRC 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. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

The methods for calculating CRC are described under individual asset categories below.

Roads, including footpaths & cycleways

Roads including road formations, road pavements, road surfaces, footpaths and kerbs were revalued by Gavin Boyd Consulting as at 30 June 2017. Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads.

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. All road segments are then componentised into formation, pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

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. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Bridges

A full valuation of bridge assets was undertaken by independent valuers, TasSpan, effective November 2017. 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.

Drainage

Revaluation and assessments of drainage was undertaken by Council Officers at 1 July 2015. The valuations were based on depreciated replacement cost using unit replacement rates provided by AJL Consulting Engineers. Council Officers in conjunction with Gavin Boyd Consulting are currently conducting a whole of municipality survey to acquire Stormwater asset data for Stormwater System Management Plans and an updated Stormwater asset revaluation.

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.

Other Infrastructure

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

Note 43 Fair Value Measurements (cont.)

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Roads	\$ 44,765,226	Unit replacement cost per sqm	from \$9/sqm (unsealed) up to \$40/sqm (sealed)	The higher the unit cost, the higher the fair value
		Useful life	Refer Note 17	The longer the useful life, the higher the fair value
Bridges	\$ 5,619,011	Useful life	Refer Note 17	The longer the useful life, the higher the fair value
Other structures	\$ 1,688,121	Useful life	Refer Note 17	The longer the useful life, the higher the fair value
		Unit price per metre	From \$79/m up to \$1,649/m, depending on pipe diameter	The higher the unit price the higher the fair value

*There were no significant inter-relationships between unobservable inputs that materially affect fair values.

(f) Valuation processes

Council's current policy for the valuation of property, infrastructure, plant and equipment, investment in water corporation and investment property (recurring fair value measurements) is set out in note 20 and 25.

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

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

Council does not have assets and liabilities which are not measured at fair value.

Council borrowings are measured at amortised cost with interest recognised in statement of comprehensive income when incurred. The fair value of borrowings disclosed in note 36 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).

Certification of the Financial Report

The financial report presents fairly the financial position of the West Coast Council as at 30 June 2019 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.



David Midson
General Manager

Date : 12 August 2019



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PATHS ARE MADE NOT FOLLOWED



