

ANNUAL REPORT
WEST COAST
2017-2018
TASMANIA





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Images: For The People (unless specified)

A MESSAGE FROM THE MAYOR AND GENERAL MANAGER



Mayor Phil Vickers and General Manager
Dirk Dowling

Welcome to our review of the 2017/2018 financial year.

Council continued to implement a range of important initiatives throughout the year, whilst always keeping community needs and benefits front of mind in all its decision-making. A strong focus was maintained on implementing the desired outcomes of the community, as outlined in the *West Coast Community Plan 2025*. This comprehensive ten-year strategic plan adopted by Council will continue to guide the Council's operations and decisions, as a true reflection of community needs over the next decade. Council kept up the hard work to find cost savings and to consolidate its strengthening financial position further. Council's dedication to good governance practices was a real focus for staff, while embracing innovation wherever possible remained a key goal.

Council's hard work in partnership with the community and other stakeholders, resulted in the commencement of the roll-out of a mix of NBN technologies across the West Coast municipality during the year. Council also implemented the findings of its adopted Aquatic Facilities Strategy which saw improvements to operational systems, policies and procedures put in place for the pool season. Council will continue to implement this strategy for these important community owned assets in coming years. The 2017/18 year was memorable as the year that the Granville Harbour Wind Farm development gained all relevant approvals, including from the Council. Council liaised closely with the developers and continued to support this great opportunity for the West Coast in terms of jobs potential and economic growth for the region. Council continued to fund a comprehensive Economic Development, Community Development, Tourism and Events Program, designed to help facilitate economic and community growth opportunities, and to stimulate activity within our region.

A range of funding opportunities were successfully pursued by Council throughout the year (both through government sources and through private sector support), in order to supplement community infrastructure spending and to undertake some further important strategic work for the community for example, Council secured direct funding from the State Government for the Queenstown Lower Gravity Trails project and a cash contribution towards implementing expansion plans for the Macquarie Heads Campground. Council also lobbied for improvements to the state road network and secured a commitment from the Federal Government for \$10,000,000 towards upgrades for the Murchison Highway and \$700,000 towards telecommunication upgrades for the West Coast. The 2017/18 financial year also saw the State Government

work with Council and commit to a Regular Passenger Transport initiative that will see direct flights from Hobart to Strahan subsidised under a trial for several years. A range of strategic studies were also commenced during the year, including the Strahan Airport Feasibility Study,

Cemeteries Study, Transfer Station Study, Parking Study, Sport and Recreation Review, and the critical and exciting Branding project for the West Coast. Council also successfully delivered an ambitious capital infrastructure program totalling over \$5,000,000, which comprised a total of 32 projects, including Council's ongoing Footpath Development Program in all towns at a cost of \$500,000 per year. As a result of its important work in securing support funding for a range of projects and strategies, Council was able to undertake a number of additional critical initiatives and still bring in its third balanced budget in a row.

The 2017/18 financial year saw the introduction of the second of Council's Advisory Committees – the Education and Training Advisory Committee. Council's first Advisory Committee, the Economic Development Advisory Committee continued its hard work throughout the year and recommended several important initiatives that Council is currently pursuing in partnership with the State Government, including the potential inter-town transport project.

Council successfully negotiated leases with the State Government that will see the successful Iron Blow Tourism facility continue to operate and the newly delivered Horsetail Falls Walking Platform (constructed by Parks & Wildlife) continue into the future, as an important extension to the growing tourism offerings on the West Coast.

The Council will continue to strive for operational improvements and basic service delivery improvements at every opportunity in order to build on all the good work over the last four years. We are proud of the work to date and will continue to focus on beneficial change, take on a strong facilitation role as necessary and lobby extensively when required, so that partners (including the State and Federal Governments) understand that diversifying the economy of the West Coast and continuing to introduce new initiatives in the region, will directly assist residents and ratepayers to achieve their personal goals and to prosper in this amazing part of Tasmania.



Phil Vickers
MAYOR



Dirk Dowling
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 9575sq 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 2017 Regional Population Growth), 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 employees	54
Part time/casual employees.....	11
Seasonal casual.....	15



OUR INFRASTRUCTURE

Municipal sealed roads	122km
Municipal unsealed roads ...	69km
Sporting ovals.....	6
Community halls	6
Public toilets.....	13

OUR VALUATIONS

Total land value	\$144,213,500
Capital land value	\$497,589,300
Adjusted capital value.....	\$503,646,300
Assessed annual value	\$30,286,368
Adjusted annual value.....	\$31,429,674



OUR BUDGET ESTIMATES

Total operating revenue	\$10,803,200
Borrowings	\$1,260,000
Total operating expenses ...	\$10,799,850

MAYOR AND COUNCILLORS

YOUR ELECTED REPRESENTATIVES



Mayor
Phil Vickers



Deputy Mayor
Shane Pitt



Councillor
Robyn Gerrity



Councillor
Lyn O'Grady



Councillor
Lindsay Newman



Councillor
Terry Shea



Councillor
Scott Stringer



Councillor
Leigh Styles



Councillor
Alwyn Medwin
July–February



Councillor
Matthew Ryan-Sykes
April–June

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.

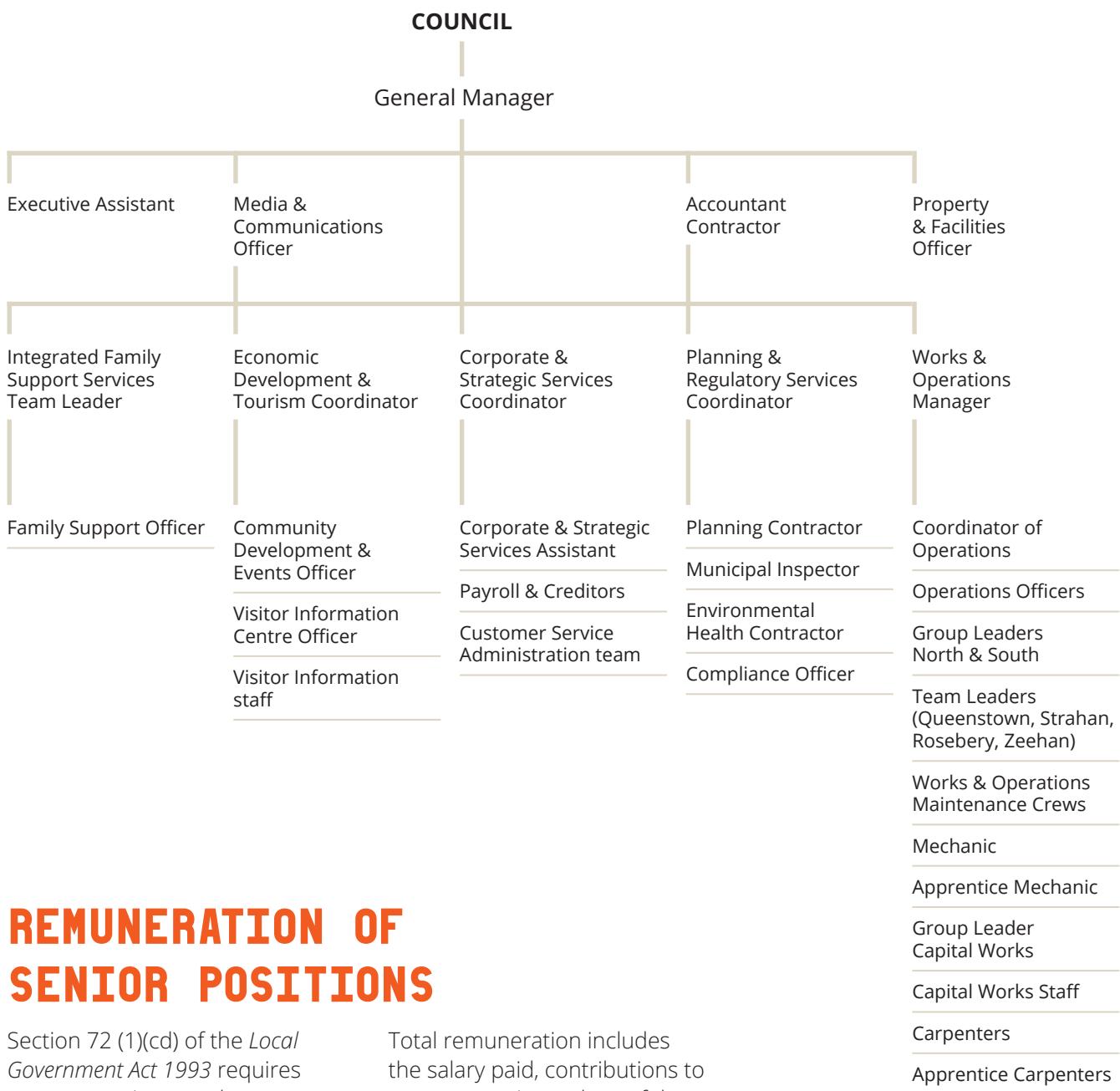
Councillor	Workshop	Extra Workshop	Ordinary Meeting	Annual General Meeting
Mayor Vickers	11	2	12	1
Deputy Mayor Pitt	8	1	9	0
CR Gerrity	10	1	11	1
Cr O'Grady	10	2	10	1
Cr Newman	12	2	12	1
CR Shea	9	1	11	0
Cr Stringer	8	1	12	1
Cr Styles	1	1	9	1
Cr Medwin	3	0	4	1
Cr Ryan-Sykes	2	1	2	0

TOTAL MEETINGS CONVENED FOR 2017–2018

Workshop	12
Extra Workshop	2
Ordinary Meeting	12
Special Meeting	0
Annual General Meeting	1

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): \$132,377.

ORGANISATIONAL CHART: WEST COAST COUNCIL 2017–2018



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: \$438,892.

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

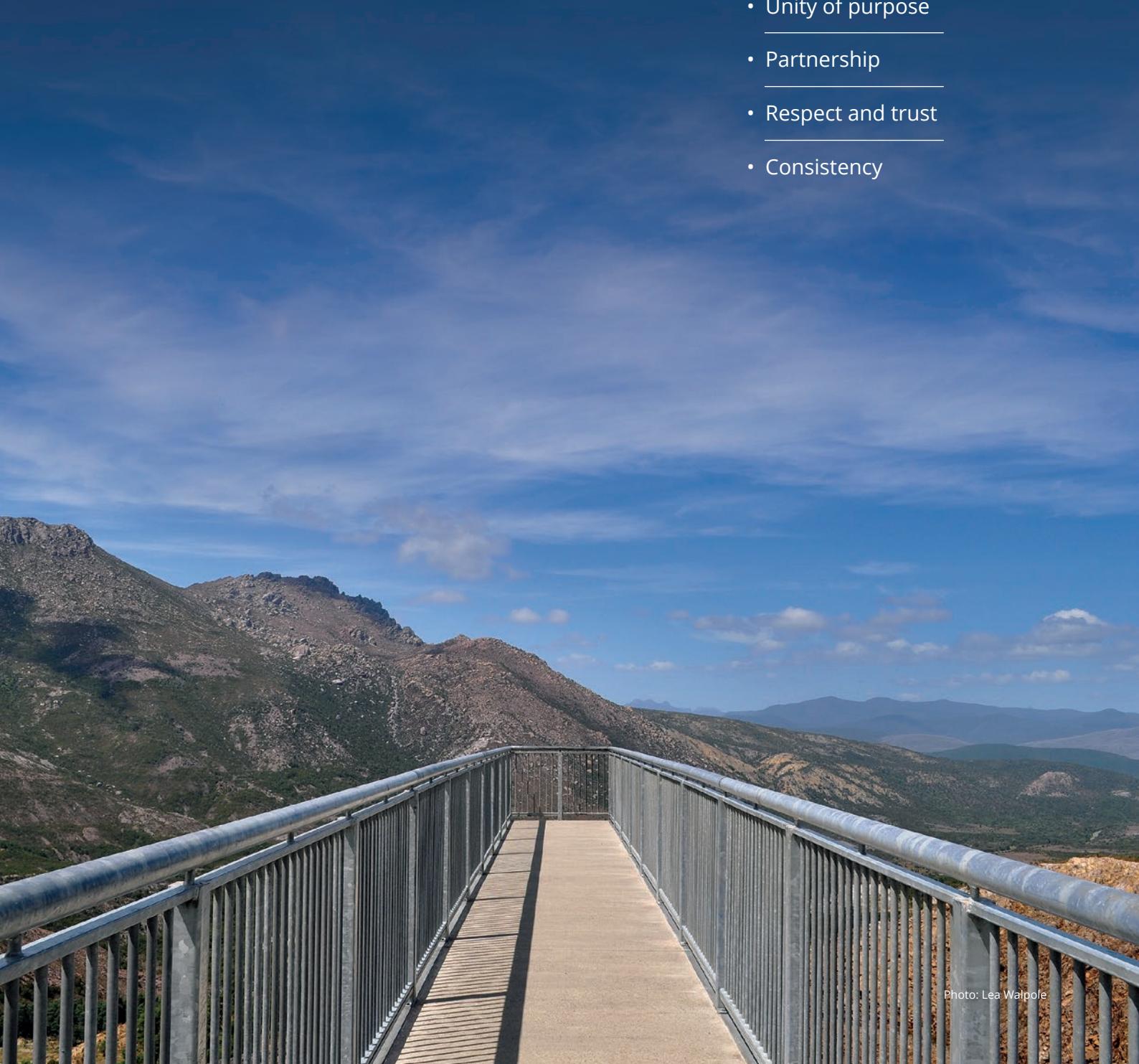


Photo: Lea Walpole

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.



A photograph of three hikers standing on a grassy hillside, looking out over a misty landscape. The hiker on the left wears a blue jacket and red backpack, the middle one a black jacket and yellow backpack, and the right one a bright orange jacket and black backpack. The background shows rolling hills and a body of water under a hazy sky.

HIGHLIGHTS

2017-2018

COUNCIL TAKES ON QUEENSTOWN MOUNTAIN BIKE GRAVITY TRAIL

Council received a Deed of Grant for \$500,000 towards the completion of the Queenstown Mountain Bike Gravity Trail project from the Parks and Wildlife Service.

"While this project was initially conceived by the State Government, Council was approached to take control of and eventually construct the trail," Mayor Vickers said.

"The task now is to consider what resources we currently have that can be applied to this important project and what other resources we need to consider; and to undertake an in-depth analysis regarding the scope, design and possible tender processes involved," Mayor Vickers said.

Mayor Vickers said Council's control of the project means we can explore opportunities for private sector involvement.

"Local businesses, the general public and other stakeholders can now be fully engaged in the early stage of development. This will ensure that construction, operation, branding, cooperative marketing opportunities and leveraging the final asset as part of a broader West Coast mountain bike trail experience can be explored".



“Local businesses, the general public and other stakeholders can now be fully engaged in the early stage of development.”

WEST COAST BRANDING PROJECT

The need to refresh the West Coast brand was first highlighted by West Coasters during the creation of the *West Coast Community Plan 2025* in 2015, with a desire to promote awareness and value for the region, its products and experiences strong amongst residents.

"A new brand is seen as key to growing economic development and business investment on the West Coast, which in turn will see our population grow and the region become a destination for people to both live and visit," Mayor Phil Vickers said.

West Coast Council received a financial contribution towards the project from the State Government and following an extensive process appointed consultants For The People to lead the project.

"We were overwhelmed by the interest in this project, with many high quality submissions for us to consider," General Manager Dirk Dowling said. "With the right experience and a strong focus on ensuring community involvement in the project, we are excited to have appointed For The People to work with us."

Community meetings were held across the West Coast in early 2018 and consultants met with stakeholders from key industries including mining and tourism, along with Councillors and members of the Economic Development & Advisory Committee.

Brand concepts were exhibited, with public feedback used to refine design concepts. An innovative, open-source brand, incorporating bespoke typography, iconography, and a unique West Coast voice was presented for adoption in July.

“We were overwhelmed by the interest in this project, with many high quality submissions for us to consider.”

EXTENSIVE CAPITAL WORKS PROGRAM

West Coast Council accepted recommendations for sites across the municipality to benefit from over \$5 million of capital works as part of the 2017/18 budget.

Sections of unsealed roads in Zeehan, Trial Harbour and Macquarie Heads, along with a sealed section at Conlan Street had over \$220,000 of works completed as part of the Federal Government-funded Roads to Recovery Program. The program enabled works such as road

reshaping and re-sheeting, traffic management improvements, road widening, drainage improvements, removal of vegetation and signage to be undertaken.

With a \$250,000 budget allocation for the Stormwater Program, open drains in Zeehan, Rosebery, Strahan and Queenstown were piped and covered.

Council delivered a Road Reseal Program, with \$100,000 budgeted. This comes after the previous

program concluded in 2014. Council engaged specialists to complete inspections of roads within the municipality where, using high-level technology, data was collected that enabled Council to forecast future road maintenance works. Roads in Queenstown, Rosebery, Zeehan and Strahan had sections resealed, with the reseal program to be reviewed annually by Council as part of budget deliberations and asset management planning.

WEST COAST AQUATIC FACILITIES STRATEGY ADOPTED

A comprehensive external review of existing West Coast Council owned swimming pool facilities resulted in West Coast Council adopting a new strategy and business plan in September 2017.

"The West Coast Aquatic Facilities Strategy and associated business plan provides us options for the future provision and management of our pools," Mayor Phil Vickers said

"The documents emphasise the importance of the facilities to our community, whilst also acknowledging that budget considerations can't be ignored. We are pleased to accept a range of strategic directions that, with more hard work by Council and an ongoing commitment

by the community to utilise the pools, will deliver improved facilities and programs into the future," Mayor Vickers said.

The Strategy provides options regarding the short, medium and long term operations of the pools – with the accepted business plan for the season presenting a framework for operations that is forecast to not exceed the \$230,000 operational budget already set for the pools in 2017-2018.

"This is the first time in many years that the Council has been prepared to analyse and plan strategically for pool operations," Mayor Vickers said.

"This project has shown that the West Coast community values these facilities in terms of health and active lifestyles benefits, supporting learn to swim and school programs, local employment opportunities, and even the economic development," the Mayor said.

“ *This is the first time in many years that the Council has been prepared to analyse and plan strategically for pool operations.*

TASPORTS PARTNERSHIP DELIVERS NEW SIGN

A partnership between West Coast Council and TasPorts resulted in a new information sign being installed in Strahan.

Located along the Esplanade, next to the West Coast Visitor Information Centre, the previous sign was in desperate need of an update with many details requiring a change. With TasPorts implementing a multi-million dollar upgrade to the Strahan Wharf precinct, working together to replace the sign was obvious said Mayor Phil Vickers.

The sign is located on TasPorts property and has for many years been a key point for tourists to gather information whilst making their way around Strahan. Partnering with TasPorts has been a great way to ensure the sign has a fresh design and that the information visitors receive is correct," the Mayor said.

Building partnerships with organisations with strong connections to the West Coast is a key component of the *West Coast Community Plan 2025*. This document defines the outcomes to be delivered by Council, the community and partners leading up to year 2025.



"The *West Coast Community Plan 2025* recognised that Council alone cannot deliver everything that is needed on the West Coast and upgrade of this sign, whilst seemingly small in the scheme of things, is a fine example of how by working together things can be achieved," Mayor Vickers said. "The support of TasPorts through the process of updating, designing and installing this new sign has been fantastic, with great assistance provided to Council staff."

The partnership with TasPorts further developed with Council committing a contribution of \$75,000 towards a streetscape

upgrade for a section of the Esplanade in Strahan.

"A magnificent job was done by TasPorts to upgrade the wharf area to ensure it can deliver required services into the future. A section of the works is connected to Council-owned land and we are pleased to be able to contribute funds towards upgrading this section of the streetscape to ensure a consistent design in the area. To complete these works at the same time makes sense and reduces costs than if we were to wait and manage as a separate project," the Mayor explained.

COUNCILLOR ALWYN MEDWIN

We were very saddened during the year when we lost one of our long-term Councillors Alwyn Medwin. Councillor Medwin passed away on 13 February 2018 after a long battle with cancer. In addition to his numerous

accomplishments for our community as a Councillor he contributed to many community organisations and pursuits. He was also a vocal contributor during the complex and successful Council reform process in recent years.



WEST COAST AUSTRALIA DAY CITIZEN OF THE YEAR 2018

With outstanding contribution to the West Coast community, Strahan resident Mr. Kevin Bailey was announced the West Coast Citizen of the Year.

This award was presented to a person who has made an outstanding contribution during 2017 and/or given outstanding contribution to the West Coast community over a number of years.

Mr Bailey is a respected member of our community and is a deserving recipient of this award. He has always demonstrated

a West Coast view on matters and is also being recognised for long-term involvement with the Anglican Church and his pastoral care work. This work saw him, alongside his wife Colina, providing guidance and assistance to many people in the community who have fallen on hard times.

Mr Bailey also volunteered with several community groups over the years, including the West Coast Axeman's Association dating back to the 1970's.

Mr Bailey was nominated for the award by Kerry Hamer of Strahan

and a civic ceremony was held to present Mr Bailey with his award and to further celebrate his outstanding contribution to the West Coast community.



Mr Kevin Bailey, *Citizen of the year 2018*

CITIZENSHIP CEREMONIES

Mayor Vickers had the pleasure of conducting several Citizenship Ceremonies during the 2017/18 period.

In total, 6 adults and 3 children undertook the ceremony and are now Australian citizens.

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.

West Coast Council is proud to assist in the arrangement of the ceremonies and warmly welcomes the new citizens into our West Coast community.



The Hianjuku family with Mayor Vickers at the Citizenship Ceremony.

RECOVERY CENTRE EXERCISE

August 2017 saw West Coast Wilderness Railway undertake a railway emergency exercise at Rinadeena station, which involved all departments of the emergency services. While West Coast Council was not a part of the initial emergency component of the exercise, we took the opportunity to erect our West Coast Recovery Centre in the elevated parking area that leads down to Rinadeena Station.

Council purchased several tents for mobile use in an emergency. With staff working together, the exercise saw the tents erected and the setting up of a basic recovery centre, noting time and issues with the process and construction.

The Council mobile generator was towed to site and the generator

was activated on site with the staff setting up emergency lighting and familiarising themselves with the equipment.

Much discussion was had on the day around workable site plans, set up priorities and consideration to specialised requirements, for example family pets that are brought

along to evacuation centres in the event of an emergency.

The exercise was a huge success, staff focused on the use of equipment and process, while working as a team.

The result ensuring that staff and resources are utilised in the most effective way in the event of a real emergency situation.



FRANK LONG MEMORIAL GETS A FACELIFT

Mayor Phil Vickers said Zeehan's Frank Long Memorial had been given a \$5000 facelift to improve the important heritage site.

"The memorial is about 30 years old and recognises the discovery of silver lead by Frank Long in 1882," Mayor Vickers said.

"The township of Zeehan was created as a result of this find and as a result reached a population of 10,000 people in the early 1900s. At the time Zeehan was Tasmania's largest town after Hobart and Launceston."

Mayor Vickers said unfortunately the site had been neglected for some time, with Council allocating \$5000 in the 2017/18 Annual Plan and Budget.

"West Coast Heritage Centre matched this funding and entered into a partnership with Council to have the site cleaned up and the refurbishment of the miners' camp," Mayor Vickers said.

"There are more plans to install mining equipment and interpretative signage in the area," Mayor Vickers said.



"The memorial is about 30 years old and recognises the discovery of silver lead by Frank Long in 1882."

WEST COAST VISITOR INFORMATION CENTRE RECOGNISED

The West Coast Visitor Information Centre was awarded a Certificate of Excellence from Trip Advisor.

"This is fantastic recognition of the centre and its staff," Mayor Vickers said.

"Considering the certificate is based on reviews left on Trip Advisor, the centre is obviously doing a great job of welcoming visitors and providing information.

"Staff take a lot of time to familiarise themselves with various town's on the West Coast. They visit accommodation, dining and experience vendors to ensure they have the best knowledge and information about our region.

"Congratulations to all involved on this fantastic recognition."

Reviewed 11 January 2018

Plenty of information and brochures, and friendly staff

Any information you need for Strahan and the surrounding areas can be found here. They have maps and brochures galore, and the staff are happy to provided additional info.

Date of experience: January 2018

Reviewed 11 January 2018

Very helpful and friendly staff

This information centre on the wharf in the middle of town is staffed by very helpful and friendly staff who are knowledgeable about the area and it's attractions. All advise is given with a smile. This is also where you can purchase tickets to "The Ship that Never Was" play that is performed next door. Plenty of parking available around the centre as well.

Show less

Date of experience: January 2018

Reviewed 10 January 2018 via mobile

Helpful

Very helpful and attentive staff to help plan your trip should stop here when you first arrive to get your Strahan adventure sorted

Date of experience: January 2018

WEST COASTERS SET FOR MASTERS GAMES

The West Coast was well represented at the Australian Masters Games held across the North West Coast.

Individuals are participating in sports such as shooting, whilst others are members of hockey and football teams. The region will also be represented in netball by the West Coast Warriors, comprised of players from Queenstown, Strahan and Rosebery.

West Coast Council played a key role in supporting local participation, as a major sponsor of the Warriors team following an application for assistance under the Council's Financial and In-Kind Assistance Policy, to the amount of \$2000.

"As a Council we are very pleased to have been able to assist the netball team by coming on board as major sponsor and we also thank Wilderness Woodworks Strahan, Active Strahan and Huon Aquaculture for helping the team," the Mayor said. "With our combined contributions helping to cover uniform purchases and reducing cost of player registration we've been able to remove some of the barriers to participation."

"It's a credit to all involved that the Games organisers have included a game here on the West Coast," Mayor Vickers said. "This is appropriate recognition that the West Coast has contributed to bringing the Games to Tasmania,

through Council's contribution as part of the Cradle Coast Authority, and that in organising a team that is truly representative of the West Coast we have shown strong support to the Games itself."

Council has also partnered with Active Strahan and the local tourism association to host an information booth at the Games opening ceremony, held as part of the Devonport Food & Wine Festival.

"What a great opportunity to promote the West Coast to the thousands from interstate, along with Tasmanians, who are in Devonport to be part of the Games," Mayor Vickers said.

KEY FUNCTIONS
AND
ACHIEVEMENTS

A wide-angle photograph of a rugged coastline. In the foreground, dark blue ocean waves break against a rocky shore. To the right, a large, craggy rock formation rises from the water, with white spray from crashing waves visible at its base. The sky above is a clear, pale blue, dotted with several large, puffy white clouds.

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.	<p>Council worked closely with the following groups to secure additional beneficial infrastructure including:</p> <p>Zeehan Community groups including the Zeehan Neighbourhood Centre, Zeehan Primary School and the Department of Education to secure funding from the Tasmanian Community Fund to purchase new pool infrastructure for the Zeehan Pool.</p> <p>VisionStream (a provider of NBN infrastructure) to secure funding for installation of benches in Zeehan, Queenstown and Rosebery.</p> <p>Active Strahan for the installation of interpretative signage around the Strahan foreshore which have been well received by locals and visitors alike.</p> <p>Queenstown residents to install a memorial bench and rose garden at the Queenstown Cemetery, and the Queenstown Hospital Auxiliary to install benches outside of the hospital.</p> <p>Crown Land Services and Parks and Wildlife Services in preparation of a renewed lease agreement for the Macquarie Heads Campground.</p>
Implement an extensive Capital Expenditure Program totalling \$2.9 million.	<p>Council worked closely with the following groups to secure Annually, Council implements a Capital Works Program designed to create new and sustainable projects for our communities. These projects include major repairs and/or new installations to footpaths, roads and underground infrastructure. The Works & Operations Department, work to a three to five year plan to execute these Capital Works Programs effectively.</p> <p>Council continued to deliver an extensive Footpath Program (including Kerb and Channel where necessary) and Stormwater Program, across all towns on the West Coast. Bridge asset upgrades and the installation of guardrails was completed throughout the municipality. Funding and the implementation for an extensive Roads to Recovery Program was delivered.</p>

ACTION	RESULTS
Implement an extensive Capital Expenditure Program totalling \$2.9 million.	<p>The implementation of an Equipment Safety Inspection Process/Framework for all Council controlled playgrounds was introduced. Works & Operations staff adopted a PlaySpace Strategy and used this as a base to undertake all maintenance and replacement work to our playgrounds.</p> <p>The reseal program was not completed with projects to be reviewed under 2018/19 CAPEX Program. The Lake Burbury Campground was not completed, the project will require further funding from the 2018/19 budget process.</p> <p>Upgrades were carried out on Council owned housing. This included the refurbishment of kitchens, bathrooms, floor coverings, internal and external painting, electrical and plumbing checks, where required.</p> <p>CCTV upgrades were installed in Orr Street Queenstown, the Queenstown Police Station and the West Coast Council building. A new CCTV alarm system was installed at the Galley Museum.</p> <p>The Council office roof, guttering and downpipes were replaced.</p> <p>A Chemical Control System was installed to ensure the pool remains at the required Health Department standards.</p> <p>The West Coast Aquatic Facilities Strategy and Business Plan, was adopted by Council in September 2017. This identified capital upgrades that were required at the Zeehan Swimming Pool.</p> <p>The Aquatic Engineer report stated: "The primary non-compliant and unacceptable issue to each centre is the use of a single filtration and water treatment systems for all pools regardless of different bather loads and types".</p> <p>Zeehan Swimming Pool is now compliant. The toddler pool has a dedicated filtration and water treatment system including three sanitation processes and ensuring the water body is free from contaminants. In addition, new heat pump installation a temperature of 29 degrees will be maintained.</p> <p>Other Capital Upgrades for Zeehan included a 125kW heat pump for the twenty five metre lap pool and maintaining a temperature of twenty nine degrees.</p>
Progress the Land Use Planning Project, incorporating, amongst other elements, the creation and maintenance of community spaces and infrastructure.	<p>The Land Use Planning Project continuing with the assistance of Council's contracted external Planner.</p> <p>The project will see community engagement undertaken during 2018 and finalised prior to 30 June 2019.</p>

Strategy: 1.1.2 Maximise community safety through safe urban design.

ACTION	RESULTS
Progress the Land Use Planning Project, incorporating, amongst other elements, urban design for future development.	The Land Use Planning Project continuing with the assistance of Councils contracted external Planner. Substantial progress has been made with community engagement to be undertaken during 2018. The project will be finalised by 30 June 2019.
Implement the new Parking By-Law and finalise the Street Dining By-Law.	The Parking By-Law was adopted and resolved by Council in December 2016. Council's Parking Policy was not updated in accordance with the By-Law. The Street Dining By-Law was not completed.
Develop Parking Management Plans for all West Coast towns.	A Parking Study was commenced by consultants to develop a parking management plan, the results of the study will be known to Council early 2019.
Develop and implement appropriate communication and community education strategies to ensure introduction of an enforcement framework permitted under the Parking By-Law is structured and well understood.	Council began the process of finding a consultant to commence a study into the current parking availability across all towns in February 2018. A consultant was chosen during March and research began in April 2018. The study is expected to conclude in 2019. An enforcement framework was not adequately structured and the lack of adequate engagement with key businesses and the broader community, from the commencement of the Parking By-Law review process, resulted in a high level of angst, particularly in Strahan during the peak tourist season. The adoption of strategies outlined in the Parking Study will assist Council in ensuring the process is understood by all, including staff, local residents, visitors to the region and business operators.
Develop strategies and action plans to improve the visual amenity of our region and provide for safer residential surroundings.	Through routine maintenance programs Council was able to provide safer infrastructure to the community. Ongoing Council asset management, ensures there are strategies continuously developed to improve visual and safety aspects in community.

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.	The Committee continued to progress outstanding planning matters including further refinement of existing plans and procedures. Council will continue to undertake risk assessment and framework development and build resilience on emergency management.
Emergency Management Committee to continue development of plans and procedures.	The West Coast Emergency Committee conducted a full review and adopted new versions of the Emergency Management Specialist Resource Contact List in July 2017 and the Terms of Reference in 2018. Reviews of the Strahan Airport Emergency Plan and the Pieman River Evacuation Plan commenced in 2018.
Conduct scenario training with members of the Emergency Management Committee.	West Coast Council participated in an emergency scenario in late August 2017, this allowed staff to test the capabilities of setting up the emergency tent and activating the portable generator. Council will continue to participate in joint activities and training in conjunction with other service providers.
Conduct 'on-ground' scenario training with Council staff relating to Evacuation/ Recovery Centre operations.	August 2017 saw West Coast Wilderness Railway undertake a railway emergency exercise at Rinadeena Station, this involved all departments of the emergency services. While West Coast Council were not a part of the emergency component of the exercise, Council took the opportunity to run an independent exercise at the elevated parking area that leads down to Rinadeena Station. Council's teamwork and organisational skills were tested by the erection of the Recovery Centre tents and the running of the emergency generators and lighting.
High level Council involvement on State Fire Management Area Committee.	The Manager Works & Operations and Coordinator of Operations are active members of the Fire Management Area Committee. They attended meetings on behalf of Council, representing the West Coast region.
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).	Council representatives attend the Weed Management Group meetings, where hazardous weed removal strategies are discussed, in particular the removal of gorse due to its widespread presence in our region. Council continues to work closely with the Tasmanian Fire Service in relation to fire breaks within the municipality, especially Zeehan due to the high fire risk surrounding the township.
Continue involvement of West Coast Municipal Emergency Management Coordinator and Deputy Municipal Emergency Management Coordinator with the North West Regional Emergency Management Committee.	West Coast Municipal Emergency Management Coordinator (Council's Manager Works & Operations) and Deputy Municipal Emergency Management Co-ordinator (Council's Coordinator of Operations) attended meetings and actively discuss matters relating to our region. relation to fire breaks within the municipality, especially Zeehan due to the high fire risk surrounding the township.

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).

Staff responded to all complaints/requests submitted. Requests are monitored and reviewed every financial year to ensure major problems are dealt with economically via the annual CAPEX Program. Asset management reviews into stormwater, footpaths, and road form the base for future renewal programs.

Liaise with relevant transport operators and other decision-makers to ensure all opportunities are capitalised on and lobby and facilitate for desired outcomes as required.

A survey relating to West Coast transport services was coordinated by the Economic Development & Tourism Coordinator in response to discussions between Council, Economic Development & Advisory Committee and the State Government. The State Government has indicated a desire to increase the current West Coast Burnie bus service, along with a willingness to trial a service between West Coast towns. The survey was open throughout March and provided data around the demand for such services. This data has been shared with the State Government and discussions will continue in 2018/19 around how a West Coast transport service may be developed.

Progress the Land Use Planning Project, incorporating, amongst other elements, an assessment of public transport to and from our communities.

The Land Use Planning Project is continuing with the assistance of Council's contracted external Planner. Outcomes of this plan will be known during the 2018/19 financial year.

Review existing infrastructure in consultation with residents and liaise continuously with transport operators to ensure requirements are met. Facilitate meetings as required.

A Parking Study commenced which incorporated how businesses, visitors and residents utilise parking.

An additional study relating to Council owned transfer stations, including usage, cost, and lifespans commenced. The findings of both studies will be available in 2019.

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

ACTION	RESULTS
Continue discussions and negotiations with key stakeholders.	<p>A project for undertaking a full feasibility study to explore potential options commenced during the period.</p> <p>The Economic Development & Tourism Coordinator and General Manager held discussions with key stakeholders regarding the funding of a Strahan Airport Feasibility Study. This resulted in TasPorts and RACT Strahan Village partnering with Council in providing funding for the study, in addition to State Government grant funding.</p>
Pursue Feasibility Study for future development potential as a matter of urgency.	<p>Following confirmation of funding and an expression of interest period, Deloitte Access Economics was appointed to complete the Strahan Airport Feasibility Study. The purpose of the study was to determine the feasibility of the Strahan Airport as a potential visitor and freight gateway for the region, including what upgrades and investment will be needed to secure a true regional facility that can support and help to drive growth in the future. There was a high level of interest in the study, from business, media and West Coast residents. An extensive engagement process saw all such stakeholders contacted, culminating in a public meeting and opportunity for the public to make submissions regarding the draft study. The study was presented to Council for adoption in July 2018.</p> <p>The Economic Development & Tourism Coordinator and the Manager of Operations attended a community meeting with stakeholders regarding future development for the Strahan Airport.</p>
Continue upgrade and improvement works to secure current operational capability and to meet minimum CASA compliance requirements, and to build relationships with other aviation stakeholders.	The Works & Operations Department completed works at the Strahan Airport to ensure its compliance with CASA Guidelines, with funding to complete works allocated within the 2017/18 CAPEX budget.

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 Grants and Contingency Fund Grants to support local events and groups and youth categories.	During the 2017/18 Financial Year the following Financial and In-Kind Assistance was provided: \$19,186.15 under the Sponsorship & Event Development Fund for fifteen events. \$3,350 under the Community Assistance Program for sixteen community groups. \$2,335.48 under the Mayor's Contingency Fund for three community groups.
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.	The Economic Development & Tourism Coordinator distributes a fortnightly newsletter via email to business, tourism and community stakeholders. The newsletter aims to improve communication both with Council and between West Coast groups. The newsletter, in addition to Council's communication platforms such as Facebook, radio and print media, is used to promote activities and projects across the region. During 2017/18 there was a noticeable increase in West Coasters attending events (training, activities, information sessions etc) outside of their home community.
Continue to promote access to Council owned facilities.	Council facilities were promoted via Council's communication platforms such as Facebook, radio and print media. The West Coast Visitor Centre completed the Bike Friendly Business Accreditation Program which has been created for tourism businesses in Tasmania. The program aims to leverage the cycle tourism market in Tasmania. As part of the accreditation a bike rack has been installed outside the Visitor Centre and a bike repair kit is available for cyclists.
Develop a policy to provide a framework for the presentation of the annual West Coast Council Australia Day Awards, including nomination and recognition processes and ceremonies.	Yet to be established. A revised policy focusing on the framework of these awards will be developed during the 2018/19 financial year.
Continue participation in (and support of) local groups and facilitate interaction development between communities.	The Community Development & Events Officer has attended Annual General Meetings, regular meetings, informal meetings and other events on behalf of the Council as a means to collaborate with local groups and understand how best the Council can work with them to achieve community objectives. Further, the Community Development & Events Officer encourages communities to share ideas and resources for the benefit of the community. An example of this is alerting all local festivals to the possibility of utilising the event management equipment that The Unconformity has purchased, thus negating the need to purchase, or hire, additional equipment.

Strategy: 1.2.2 Improve access to cultural activities.

ACTION	RESULTS
Address wherever possible, and advocate on behalf of, the special needs of relevant groups.	<p>The Community Development & Events Officer has worked extensively with groups of varying interests including:</p> <ul style="list-style-type: none"> Queenstown Senior Citizens – worked with Council's Property Officer to provide updates and maintenance to their building. Zeehan RSL – assisted with grant writing support for a federal grant for upgrades to their cenotaph and memorial gardens. Zeehan Men's Shed – worked with members to create a Memorandum of Understanding that would see the Men's Shed assist with the maintenance of the Zeehan Pioneer Cemetery. Queenstown Amateur Swimming Club – provided information on appropriate funding streams available to assist in running their programs. Active Strahan – worked with Council's Works & Operations department to install interpretive signage on the Strahan foreshore which has been popular with both locals and visitors.
Liaise with key stakeholders to ensure West Coast is "on the radar" of organisations associated with cultural activities.	<p>The Community Development & Events Officer has established a close rapport with West Coast festival organisers and works with all events to ensure compliance with Council regulations while providing opportunity for cultural activities. Additionally the Community Development & Events Officer also works with the Cradle Coast Authority as they roll out their regional events strategy which may bring new events to the West Coast.</p>
Improve & work with recipients to ensure Citizenship Ceremonies are personalised to people from different cultures.	<p>Citizenship Ceremonies were held during the 2017/18 period. In total, six adults and three children undertook the ceremony and are now Australian citizens.</p>

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 continued to delivered the Integrated Family Support Program with the funding allocation provided by Mission Australia. The program is accessed confidentially by families within the region requiring assistance, from allow level support framework to high intensive intervention.
Establish the Education and Training Advisory Committee.	During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018 with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.
Continue to assess (and promote where possible) the suitability/opportunity for youth involvement in each initiative or project in the region.	Council has not been in a position to actively involve youth in project planning. Council will seek opportunities as they arise. Council staff have been and continue to be, involved with local school initiatives, in particular around career development and upskilling.
Provide financial and/or in-kind support for individual youth recipients through the Community Assistance Grants Program.	The Community Assistance Program did not prove to be a useful outlet for youth recipients to receive funding due to the short window of time that this funding stream is open for applications. Youth recipients received funding via the Sponsorship Fund or the Mayor's Contingency Fund instead.
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.	West Coast Council participated in the Mountain Heights School's 2018 "Careers on Wheels Day". At this event Council staff were on hand with brochures and information books about possible career options in Local Government. Showcasing the variety of career options available at Council is always exciting to see the response from students.

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

ACTION	RESULTS
Develop a strategy whereby volunteer involvement is assessed as an option in regard to all appropriate activities and projects. Investigate all available Volunteer Coordination Organisations that may be able to assist.	Whilst a formal strategy for volunteer involvement was not developed during the 2017/18 financial year, the Community Development & Events Officer worked closely with local non-profit groups as well as Volunteering Tasmania to understand the potential for integrating volunteers throughout activities and projects. The Community Development & Events Officer also attends regular North West Volunteer meetings, coordinated by Volunteering Tasmania, where managers of volunteer programs gather to share best practices and network.
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 attended many events recognising the great work carried out by our West Coast volunteering community. Events include but not limited to, the Mt Lyell Strahan Picnic, Queenstown Rotary Club Dinner, West Coast Lions Club Dinners, 105th Mt Lyell Disaster Memorial Park opening, 120th Galley Museum Anniversary, Beach to Bay Fun Run, end of year school presentations, West Coast ANZAC Day ceremonies, Rosebery Festival, Australia Day award presentation, SES Award presentation and Volunteer Recognition Evening.
Appropriately recognise West Coast volunteers during National Volunteers Week 2018, via appropriate communications platforms.	National Volunteer Week was highlighted during May's "Mayor on Air" section on local radio station 7XS as well as being promoted on the West Coast Council Facebook page. Additionally a new Facebook group specifically for West Coast Volunteers was launched during National Volunteer Week. The group is a central place for West Coast Volunteers to connect and share ideas, to share information about upcoming events, to reach out to potential volunteers, and to let the wider community know about the varied and vibrant volunteer landscape on the West Coast. As part of National Volunteers Week the Community Development & Events Officer organised a "Video of Thanks" to be composed and launched the West Coast Volunteer Facebook page, featuring West Coasters and politicians including the Premier.
Host an event to recognise and thank West Coast volunteers during National Volunteers Week 2018.	On 23 May, Council hosted a civic reception for West Coast Volunteers in honour of National Volunteers Week 2018. The Mayor presented certificates of appreciation to the seventy-plus volunteers in attendance, whilst guest speaker Mr Anthony Brown from the West Coast Wilderness Railway spoke about what volunteering meant to him, his family and his community.

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

ACTION	RESULTS
Economic Development Advisory Committee to investigate options and review recent Signage Audit conducted by TWWTA (taking into account any new Brand development work also being undertaken during 2017/18) and make recommendations to Council.	Whilst the Committee did not review the signage audit, signage was a key component of discussions during the West Coast Branding project engagement sessions with industry and the community.
Develop and implement a public education and awareness campaign relating to the beautification of townships and other population centres on the West Coast.	This action requires further investigation and will need to be discussed with senior staff during the 2018/19 financial year as to how best rollout the campaign to ensure community participation.
Continue with town beautification works generally – as budget allows.	As part of the daily maintenance schedules, Council staff ensure that all parks, recreational spaces, footpaths, roads, and underground infrastructure is maintained. Works requests were responded to in a timely manner and as budgets allowed. Repairs were undertaken as necessary and where possible, major repairs addressed through the CAPEX programs. Town maintenance duties (mowing, street cleaning etc.) were undertaken as per regular municipal schedules.

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.	Council's contact database, along with communication platforms such as Facebook, radio and print media, were utilised to promote events and activities across the West Coast. This includes but not limited to the promotion of the Strahan Beach to Bay Fun Run, Rosebery Festival, Zeehan Gem and Mineral Fair, as well as the region's museums and the informational display at the West Coast Visitor Information Centre.
Discuss with the Tasmanian Museum and Art Gallery (TMAG) a Museum/Heritage Trail promotion for the area.	Formal discussions with TMAG did not occur as it was determined completion of the West Coast Branding Project needed to occur before progression of this marketing idea.
Work with existing partners to finalise the remediation and renovation work at the Queenstown Pioneer Cemetery and explore options for remediating and renovating other historical cemeteries and heritage assets in the region.	No new partners were identified to assist with the remediation and renovation work at the Queenstown Pioneer Cemetery, however a new partnership was established in Zeehan. Brokered by the Community Development & Events Officer, a Memorandum of Understanding was entered into with the Zeehan Men's Shed who have agreed to assist with the maintenance and weed eradication at the Zeehan Pioneer Cemetery.
Provide facilities for related events.	Council's Property Officer attended to planned maintenance to ensure facilities remain available for usage. Council's Facilities Officer attended to maintenance as budget allowed. Both officers worked simultaneously together.
Utilise the West Coast 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.	Council's contact database, along with communication platforms such as Facebook, radio and print media, were utilised on numerous occasions to promote events and activities across the West Coast region.
Support community events & groups through planning and implementation activities.	Through the Community Development & Events Officer, community groups and event organisers received support and guidance meeting all requirements, including safety and legislative activities were held successfully. Traffic management plans were reviewed by the Works & Operations Department. The Media & Communications Officer ensured that any road closures were advertised accordingly, and municipal employees ensured that facilities were ready for community or group events.

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 to liaise with Communities, Sport and Recreation departments (both tiers of Government) regarding available funding and opportunities.	Council assessed all funding opportunities and also promoted funding streams to the West Coast community groups and sporting organisations, through communication channels such as Councils Contact database, Economic Development e-news and Facebook. The Property Officer provided the scope of works and estimated costs through local contractors, as part of grant application processes.
Investigate options to foster other sports in the region.	With a decreasing population, increase in shift workers, DIDO workforce, and current sporting clubs struggling to maintain numbers, adding more sports in the region is not feasible. Alternatively, the Community Development & Events Officer has worked with several existing sporting clubs by assisting with applications for grants, governance issues etc, so that they may remain viable and a part of the community sport and recreation opportunities.
Review, with appropriate levels of community consultation, the <i>West Coast Sport and Recreation Plan 2010-2020</i> to ensure a comprehensive and contemporary plan to guide the future provision of sport and recreation infrastructure, facilities, services, trails and open spaces in the West Coast is developed.	A thorough review of the Sport & Recreation Plan was undertaken by professional consultants, Tredwell, from April to June 2018. This included extensive community consultation with both individuals, clubs and groups. It was recognised by both the community and the consultants that the nature of sport and recreation is changing due to a decreased population, increase in shift work and DIDO workers, and an increasingly aging population. As a result, Council will endeavour to provide sport and recreation opportunities in partnership with the community that are responsive to the communities changing needs.
Progress the Land Use Planning Project to incorporate, amongst other elements, a review of existing sporting facilities and identification of future sporting facility requirements.	The Land Use Planning Project will identify not only existing sporting facilities but will identify those areas suitable for future sporting and community recreation areas. The Swimming Pool Coordinator completed an extensive review of the pools and developed a scope of works to ensure these pools are to the required standard to meet all standards of a commercial aquatic facility. Capital Works will continue over the next three years to bring these facilities up to the required standard.

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

ACTION	RESULTS
Establish a Health and Active Lifestyle Advisory Committee.	Expressions of interest for members to the Health and Active Lifestyle Advisory Committee were advertised in May and June 2018, however the response was insufficient to form the committee. Formation of this committee has been postponed until after the Local Government elections.
Actively promote the use of all recreation facilities across the West Coast.	<p>The Property Officer attended to recreation facilities maintenance to ensure facilities remain available for use. The Queenstown and Rosebery swimming pools attracted approximately eight thousand patrons to the facilities during the season.</p> <p>Council's contacts database, along with communication platforms such as Facebook, radio and print media, were utilised on numerous occasions to promote the use of recreation facilities across the region, including gyms and swimming pools.</p> <p>To acknowledge the changes undertaken to operations of the swimming pools, Council produced a brochure that was distributed throughout West Coast schools and placed at public places and the swimming pools explaining opening hours, pool temperature policy etc.</p>
Continue to accommodate a variety of membership options and classifications for relevant facilities, including concession discounts and group booking discounts.	Fees and Charges for the Swimming pools set out in the Aquatic Strategy & Business Plan included a discounted ten pass multi-pass for the first time. Concessions were available for single entry, multi-pass and season tickets. The introduction of a discounted family pass was well received. Concessions for Gym facilities to be reviewed by Council for the 2018/19 financial year.
Utilise West Coast 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.	Council's contacts database, along with communication platforms such as Facebook, radio and print media, were utilised on numerous occasions to promote events and activities across the region, including encouraging participation in the Australian Masters Games which were held in Devonport in October 2017. As a result of effective communication and partnership with the Cradle Coast Authority the West Coast fielded the West Coast Warriors Netball Team (with players from three West Coast towns) and secured a game on the West Coast, which was played at the Queenstown Sports Stadium.
Support community events & groups through planning and implementation activities.	Through the Community Development & Events Officer, community groups and those putting on events, received support and guidance to ensure that all requirements, including safety and legislative, were met to ensure activities were held successfully. Traffic management plans were reviewed by the Works & Operations Department, the Media & Communications Officer ensured that any road closures were advertised in the paper, and Municipal Employees ensured that facilities were ready for community or group events.

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.	The West Coast Aquatic Facilities Strategy & Business Plan was adopted by Council in September 2017. Fees and charges were implemented to reflect this and was well received by those using the swimming pool facilities. Council continues to offer the reduction and incorporated such reduction in the Fees & Charges document adopted by Council.
Consult with local youth as to their needs and input in regards to recreational facilities. Investigate innovative recreational and sports alternatives to existing options.	The Property Officer completed upgrades to sections of the Zeehan Recreation Ground building to improve the comfort of youth utilising the building for junior sport.

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

ACTION	RESULTS
Progress the Land Use Planning Project to incorporate, amongst other elements, a review of passive and active recreational open space assets.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner. Community engagement will be undertaken as the project progresses.

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
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.	Expressions of interest for members to the Health and Active Lifestyle Advisory Committee were advertised in May and June 2018, however the response was insufficient to form the committee. Formation of this committee has been postponed until after the Local Government elections.
Liaise with listed stakeholders to assess gaps in health service provision and formulate an achievable and cost effective remedial Action Plan.	Unable to be achieved due to the Health and Active Lifestyle Advisory Committee not being established.

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.	Council continues to alert the State Government to any problems or identifiable priorities for the region.
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.	University of Tasmania students were warmly welcomed to the West Coast as part of the Rural Week Program. An informal dinner was held with several Councillors and Council staff. A welcome pack included information on the local area, a ticket to the Galley Museum, and a gift certificate to a local coffee shop was distributed. Discussions were around attractions of a West Coast lifestyle. This was very well received by the medical students and University personnel.

Strategy: 1.4.3 Provide educational opportunities for multi-skilling for healthcare professionals.

ACTION	RESULTS
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Council continues to alert the State Government to any problems or identifiable priorities for the region.
Continue to work closely with NBN Co and their contractors to ensure the timely rollout of promised fibre solutions for the West Coast.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.
Investigate, through discussions with health providers, the availability of educational opportunities for multi skilling. Investigate the potential for collaborative opportunities and funding opportunities.	Unable to be achieved due to the Health and Active Lifestyle Advisory Committee not being established. Action item to be discussed once established.

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

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 e-health and other health and welfare initiatives.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.
Consult with UTAS on advances and opportunities in new technologies for E-health to remote areas and research funding opportunities for any identified initiatives.	Unable to be achieved due to the Health and Active Lifestyle Advisory Committee not being established. Action item to be discussed once established.

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.	Council continues to alert the State Government to problems and priorities for the West Coast.
Continue to work closely with NBN Co and their contractors to ensure the timely rollout of promised fibre solutions for the West Coast.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.
Liaise with peak health care bodies to foster greater regional service provision.	Unable to be achieved due to the Health and Active Lifestyle Advisory Committee not being established. Action item to be discussed once established.

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

ACTION	RESULTS
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	A survey relating to West Coast transport services was coordinated by the Economic Development and Tourism Coordinator in response to discussions between Council, Economic Development Advisory Committee and the State Government. The State Government has indicated a desire to increase the current West Coast-Burnie bus service, along with a willingness to trial a service between West Coast towns. The survey was open throughout March and provided data around the demand for such services. This data has been shared with the State Government and discussions will continue in 2018/19 around how a West Coast transport service may be developed.

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

ACTION	RESULTS
Liaise with peak health care bodies to foster greater regional service provision.	Unable to be achieved due to the Health and Active Lifestyle Advisory Committee not being established. Action item to be discussed once established.
Continue to work closely with NBN Co and their contractors to ensure the timely rollout of promised fibre solutions for the West Coast.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.
Establish a Health & Active Lifestyle Advisory Committee to Council.	Expressions of interest for members to the Health and Active Lifestyle Advisory Committee were advertised in May and again in June 2018, however the response was insufficient to form the committee. As a result the formation of this committee has been postponed until after the Local Government elections.
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.	University of Tasmania students were warmly welcomed to the West Coast as part of the Rural Week Program. An informal pizza dinner was held with several Councillors and Council staff in attendance to talk about the attractions of a West Coast lifestyle. A welcome pack included information on the local area, a ticket to the Galley Museum, and a gift certificate to a local coffee shop was distributed. This was very well received by the medical students and University personnel.

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
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 provide assistance to pensioners (concession card holders) due to the remoteness of the region and the increased living costs.
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.	Council actively continues to alert the State Government to any issues and priorities.
Continue to work closely with NBN Co and their contractors to ensure the timely rollout of promised fibre solutions for the West Coast.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.
Consult with service providers re current situation and explore expansion options. Currently have aging population and limited capacity. Upon further investigation, liaise with other providers if appropriate.	An Aged Care Strategy will be undertaken during the 2018/19 financial year. It is imperative that this strategy is completed to encapture the long term vision of the West Coast. Council purchased a large facility during the 2017/18 financial year to be used as a potential site to operate as an aged care facility and/or other expansion options.

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.	Council actively continues to alert the State Government to any issues and priorities.
Continue to work closely with NBN Co and their contractors to ensure the timely rollout of promised fibre solutions for the West Coast.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.

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

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 e-health and other health and welfare initiatives.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region the mix of technologies introduced by NBN will support (according to NBN) these initiatives, when the NBN is on line.
Liaise with stakeholders and schools etc.	Council continues to liaise with all relevant stakeholders and schools, this is demonstrated by the establishment of the Education and Training Committee. Meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.
Enhance Council media and communications capability to promote relevant opportunities.	Council's capability in this area is continually assessed to ensure opportunities to enhance communications are provided. Council is aware of the low digital literacy rate amongst residents, and poor internet capabilities in some communities. Promotion of relevant opportunities incorporating both online, radio and print communications where appropriate. A dedicated Media and Communications role is imperative to ensuring high quality, professional communications are relayed on behalf of Council.
Utilise West Coast contacts database and relevant communication platforms to engage with residents regarding promotion of online learning opportunities.	Council's contacts database, along with communication platforms such as Facebook, radio and print media and the Economic Development e-newsletter, were utilised on numerous occasions to promote learning opportunities across the region.

Strategy: 1.5.4 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
Liaise with Education providers regarding opportunities and future planning.	<p>Council continues to liaise with all relevant stakeholders and schools, this is demonstrated by the establishment of the Education and Training Committee. Meetings are held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.</p> <p>The Economic Development and Tourism Coordinator and the Community Development and Events Officer attended Mountain Heights School to witness the signing of a charter between Mountain Heights School and the Beacon Foundation where students committed to choose a positive future pathway after their school is complete.</p>
Establish an Education & Training Advisory Committee of Council.	<p>During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.</p>

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

ACTION	RESULTS
Liaise with Education providers regarding opportunities and future planning.	<p>This is demonstrated as Council continues to liaise with all relevant stakeholders and schools, by the establishment of the Education and Training Committee. Meetings are held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.</p> <p>The Economic Development & Tourism Coordinator and the Community Development & Events Officer attended Mountain Heights School (MHS) to witness the signing of a charter between MHS and the Beacon Foundation where students committed to choose a positive future pathway after their schooling is complete.</p>
Establish an Education & Training Advisory Committee of Council.	<p>During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.</p>

Strategy: 1.5.5 continued ...

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 e-health and other health and welfare initiatives.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region the mix of technologies introduced by NBN will support (according to NBN) these initiatives, when the NBN is on line.
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.	Council continues to develop resources to be showcased at school career events and ensures that Council is actively involved with career events and mentoring when requested.

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.	Council continues to liaise with all relevant stakeholders and schools, this is demonstrated by the establishment of the Education and Training Committee. Meetings are held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.
Establish an Education & Training Advisory Committee of Council.	During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.

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

ACTION	RESULTS
Liaise with Education providers regarding opportunities and future planning.	<p>The Vice-Chancellor of the University of Tasmania, attended Council in September 2017, to discuss future education projects for the West Coast. A further meeting was held with Minister Rockcliff in September 2018. This meeting was followed by a dinner that evening with key stakeholders including senior University of Tasmania and TasTAFE staff and local educators and interested parties.</p> <p>Strong support was gained (including at ministerial level) of a partnership and local representation of University of Tasmania and TasTAFE and the idea of a rejuvenated model for West Coast education, for example the potential of one school, several campuses.</p>
Establish an Education & Training Advisory Committee of Council.	<p>During the 2017/18 financial year the Education and Training Advisory Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.</p>
Support Catholic Education in extending to year 7 & 8 in Primary schools.	<p>The Education Training and Advisory Committee will continue to lobby for the establishment of year 7 & 8 and support the initiative.</p>
Continue to work closely with NBN Co and their contractors to ensure the timely rollout of promised fibre solutions for the West Coast.	<p>Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible.</p> <p>Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.</p>

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

ACTION	RESULTS
Establish an Education and Training Committee.	During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.
Through consultation with Economic Development Advisory Committee, involve youth leaders and educators in process of awareness of existing and potential employment and career opportunities locally.	This initiative is yet to be achieved by Council, it will remain a topic for future discussion, in partnership with ETAC and other appropriate stakeholders.
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.	Council continues to develop resources to be showcased at school career events and ensures that Council is actively involved with career events and mentoring when requested.
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.	West Coast Council participated in the Mountain Heights School's 2018 "Careers on Wheels Day". At this event Council staff were on hand with brochures and information books about possible career options in Local Government. Showcasing the variety of career options available at Council is always exciting to see the response from students.

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 Council Economic Development, Tourism and Events Program.	Council continued to support and fund the program during the 2017/18 financial year.
Continue to support the Economic Development Advisory Committee comprising of key stakeholders and in line with the Charter adopted by Council.	Council continued to support the committee during the 2017/18 financial year, with the Economic Development & Tourism Coordinator acting as Secretariat.
Continue to work in partnership with all relevant local, state and regional organisations and agencies.	The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association), participates in the Local Government Economic Development Practitioner group and the Cradle Coast Regional Tourism representative group and is a member of Local Government Professionals Tasmania. Council is proud of its ongoing partnerships established to better the region.

Strategy: 2.1.2 Promote and support local industry development initiatives.

ACTION	RESULTS
Continue facilitation of the Economic Development Advisory Committee in line with the Charter accepted by Council and ensure the effectiveness of this Committee.	Continued facilitation exists to ensure the effectiveness of the committee, with the Economic Development & Tourism Coordinator acting as Secretariat.
Secure membership of and interaction with, relevant local and regional committees and groups.	The Economic Development & Tourism Coordinator participates in the Local Government Economic Development Practitioner group and Cradle Coast Regional Tourism representative group and is a member of Local Government Professionals Tasmania. Through the West Coast Visitor Information Centre, Council is a member of the Tourism Industry Council Tasmania and the Tasmanian Visitor Information Network.
Through constant research and engagement with locals facilitate, maintain awareness of, and support and promote local industry development initiatives.	Through constant research and engagement with locals facilitate, maintain awareness of, and support and promote local industry development initiatives. The Economic Development & Tourism Coordinator maintains regular contact with relevant stakeholders and government representatives to ensure awareness of opportunities is maintained. Through a fortnightly newsletter distributed by the Economic Development & Tourism Coordinator to business, tourism and community stakeholders, along with attendance at meetings and various networking events, West Coast operators are made aware of industry development initiatives. The Economic Development & Tourism Coordinator and the Community Development & Events Officer have held discussions with Drysdale regarding an exciting pilot program being developed for roll out on the West Coast. This program will be closely aligned with successful programs offered in Queenstown, New Zealand.
Ensure a detailed priority list of Issues and Opportunities is maintained and that all relevant parties are kept informed.	An Issues and Opportunities paper is provided to relevant parties at appropriate times.
Utilise West Coast contacts database and relevant communication platforms to engage with residents regarding promotion of local industry development initiatives.	Through a fortnightly newsletter distributed by the Economic Development & Tourism Coordinator to business, tourism and community stakeholders, along with attendance at meetings and various networking events, West Coast operators are made aware of industry development initiatives.

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.	Members of the Committee are from the tourism, mining, small business and aquaculture sectors. The Committee also provides the opportunity for operators to attend meetings to discuss key topics. In 2017/18 this included Destination West Coast attending to discuss shared accommodation.
Investigate the opportunity to create an Industry Network organisation locally.	The Economic Development & Tourism Coordinator has worked closely with Destination West Coast as the West Coast's tourism industry representative organisation. At the 2018 AGM, Destination West Coast agreed to become representative of all West Coast businesses and Council will continue to work with the group to ensure broad representation and networking opportunities are provided into the future.

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

ACTION	RESULTS
Progress the Land Use Planning Project to incorporate, amongst other elements, the provision of serviced commercial, industrial and residential land for future development.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.

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
Undertake (in partnership) a Branding Strategy Project.	Following receipt of State Government funds to contribute to this project, and an extensive procurement exercise, the project commenced in January 2018. Community engagement sessions were held in five communities in February. Exhibitions of two brand concepts were delivered to the West Coast community in mid-April. The final brand concept to be delivered in July 2018 with the next stage of the project to be undertaken in 2018/19.
Create a West Coast Prospectus, that all stakeholders can utilise, to promote and market investment and development opportunities available on the West Coast.	To be developed following the initial implementation of the West Coast Branding Project.

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 promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association) and is Secretariat of the Economic Development Advisory Committee. Working closely with operators, along with the introduction of a fortnightly electronic newsletter, has further enabled the Economic Development & Tourism Coordinator to build partnerships and share information, as well as promote partnerships amongst West Coast operators.
Seek to create Memorandums of Understanding (MOU's), and thereby strengthen relationships, with key industry (and other) stakeholders.	Several MOU's were established during the 2017/18 financial year, all demonstrating a willingness to partnership with stakeholders. As a Council we are proud of the relationships new and established, all to benefit our region.

Strategy: 2.2.2 Build and foster partnerships to foster innovation, knowledge management and collaboration between all industry sectors.

ACTION	RESULTS
Pursue NBN "best practice" for West Coast.	Through lobbying undertaken in 2016/17, the West Coast has several opportunities for the NBN to be rolled out across the West Coast; this begun in mid-2017 and will be continued into late-2018.
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.	Staff have worked closely alongside NBN and Vision Stream to ensure that NBN infrastructure was rolled out as swiftly as possible. Monthly meetings were held between Council and representatives from NBN and Visionstream. These meetings were productive and provided updates regarding the roll-out across the region.
Continue liaison with all major telecommunication providers to encourage investment and development of West Coast infrastructure.	Council continued to work with major telecommunication providers to ensure adequate services for the West Coast community and potential business growth. NBN and Telstra representatives attended Council Workshops during 2017/18 to update Councillors on the progress of associated projects. Council liaised with stakeholders to ensure that the coverage of the NBN design footprint, would service key business groups and residential areas in the West Coast community.

Strategy: 2.2.3 Advocate for increased resources for business development.

ACTION	RESULTS
Lobby for, and pursue, all possible State and Federal support and available funding opportunities.	Council continues to alert both tiers of government to any problems or identifiable priorities for the region, including the Economic Development & Tourism Coordinator working with the Department of State Growth and the Department of Premier & Cabinet (Sport and Recreation) to facilitate business development opportunities such as grant writing workshops on the West Coast during 2017/18.

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

ACTION	RESULTS
Implement the resource sharing agreement with Stornoway (including opportunities for apprenticeship programs).	This agreement is no longer recognised due to Downer being the new roads contractor for the North-West of Tasmania for State Growth.
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.	West Coast Council participated in the Mountain Heights School's 2018 "Careers on Wheels Day". At this event Council staff were on hand with brochures and information books on possible career options in Local Government. Showcasing the variety of career options available at Council is always exciting to see the response from students.
Continue to support apprentice Carpenter and Mechanic opportunities as part of the Council operations.	Council is proud to continue to support two apprentices. Upskilling of youth and retaining such skill levels on the West Coast is important to Council. The apprentices have the opportunity to continue to grow their knowledge well beyond study unit requirements, due to the variety of tasks that is undertaken by Council.
Establish an Education and Training Advisory Committee.	During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include UTAS, TasTAFE, Dept of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.
Explore options through the Economic Development Advisory Committee (EDAC) to work with local employers and promote Apprenticeship Schemes, and TAFE opportunities.	This is being actively addressed through the Education and 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
Work in partnership with all stakeholders to investigate this opportunity.	The Education and Training Advisory Committee has begun initial talks with both industry and education stakeholders to identify skills gaps, training needs and other associated barriers to a skilled workforce. This information is seen as a vital precursor to the establishment of any “Centre of Excellence”.

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 a Business Retention and Expansion Strategy for the West Coast.	To be developed following the initial implementation of the West Coast Branding Project, potentially in conjunction with the West Coast Prospectus and dependant upon funding.

Through EDAC 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 experiences as well as future options i.e. alternate revenue streams.	Committee members were asked to provide potential contacts for inclusion in this list, with details to be confirmed moving forward.
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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.	This is being actively addressed through the Education and 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 and other relevant agencies to conduct workshops designed to educate relevant businesses and to encourage environmentally sustainable best practices.	Through its Financial and In-Kind Assistance Program Council was able to again sponsor the Macquarie Harbour Clean Up which saw the removal of harmful marine debris including household and fish farm waste.
Improve and help to build the Weed Management Group Program to include all stakeholders & work with business to improve environmental outcomes for our region.	This group aims to work in partnership with other major stakeholders in the community to contain and/or eradicate invasive species. Works & Operations staff also eradicate weeds as part of their scheduled maintenance. Council has representatives on the Weed Management Group, who in 2017/18 helped create the West Coast Weed Management Strategy. This strategy was grant funded and applied for by the West Coast Council on behalf of the group.

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.	The Plan built on the <i>West Coast Community Plan 2025</i> and further identified challenges and opportunities whilst establishing priorities to be delivered to help the West Coast become a destination of choice. Through Economic Development & Tourism Coordinator role, and in partnership with Destination West Coast, several actions have been implemented and more are underway. The Plan will be reviewed further in 2018/19.

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

ACTION	RESULTS
Review maintenance procedures on Council's assets and infrastructure and relevant service levels.	<p>Council implements a Capital Works Program annually. This is designed to create new and sustainable projects for our communities. These projects include major repairs and/or new installations to footpaths, roads, and underground infrastructure. These projects also fit the criteria outlined in the <i>West Coast Community Plan 2025</i>. Staff have detailed town maintenance schedules that are carried out daily. Asset management reviews into stormwater, footpaths, and roads, form the base for future renewal programs.</p> <p>The asset management review is in progress and will remain ongoing. The review includes asset condition, asset replacement schedule, maintenance procedures, forecast capital upgrades, safety and compliance.</p> <p>Discussions commenced between Council and the State Government regarding their election commitment to redevelop the West Coast Visitor Information Centre into an "Experience Centre".</p>
Undertake regular inspections of all parks, reserves, aerodromes, and facilities.	<p>As part of the daily maintenance schedules, Council staff ensure that all parks, recreational spaces, footpaths, roads, and underground infrastructure is maintained. Repairs are undertaken as necessary and where possible, major repairs are fixed through CAPEX programs. All annual inspections of Council facilities were completed during the period.</p> <p>The Property Officer carried out routine housing inspections, commercial annual building condition reports.</p> <p>A new caretaker was engaged by Council for the Macquarie Heads Campground facility. The caretaker will maintain the facility and carry out regular inspections of the temporary permit campsites.</p>
Progress the Land Use Planning Project to incorporate, amongst other elements, tourism related assets and infrastructure for future development.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.
Continue to provide significant tourism services through the Visitor Information Centre operations.	<p>The West Coast Visitor Information Centre continues to be a member of the Tasmanian Visitor Information Network and the Tourism Industry Council of Tasmania. Over 70,000 people visit the Centre annually and over 3,000 bookings for accommodation and tours are made, seeing the Centre one of the busiest in Tasmania.</p> <p>The Centre celebrated its 25th Anniversary with a small celebration in November 2017, where staff and a small group of locals who were instrumental in the establishment of the facility.</p>

Strategy: 2.3.2 continued ...

ACTION	RESULTS
Undertake the Airport Feasibility Project for the Strahan Airport.	<p>Following confirmation of funding and an expression of interest period, Deloitte Access Economics was appointed to complete the Strahan Airport Feasibility Study. The purpose of the study was to determine the feasibility of the Strahan Airport as a potential visitor and freight gateway for the region, including what upgrades and investment will be needed to secure a true regional facility that can support and help to drive growth in the future.</p> <p>There was a high level of interest in the study, from business, media and West Coast residents. An extensive engagement process saw all such stakeholders contacted, culminating in a public meeting and opportunity for the public to make submissions regarding the draft study. The study was presented to Council for adoption in July 2018.</p>

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 the Council Economic Development, Tourism and Events Program.	Council continued to support and fund the program during the 2017/18 financial year.
Work with all partners to investigate and identify opportunities.	<p>Council continues to build its relationship with Destination West Coast and involvement with the Association has included:</p> <ul style="list-style-type: none"> • Assistance in promoting the Administration Assistant position, funded by the West Coast Wilderness Railway until the Association is in the position to fund the role • Involvement in design of banners to be used by West Coast operators during promotional events • Support to establish an email address for the Association • Support of the establishment of a Facebook page, to be administered by the Association • Arranging a meeting between Council, Association Chair, Cradle Coast Authority CEO, Cradle Coast Tourism and the Regional Tourism Manager. <p>Through the West Coast Visitor Information Centre, Council partnered with West Coast start-up business Tassie4Kids to be the direct operator booking engine for the Tasmanian travel website, an opportunity to further support the West Coast tourism industry as well as locally owned and operated businesses.</p> <p>Staff from the West Coast Visitor Centre completed a night sailing and day sailing on the Spirit of Tasmania promoting the West Coast with a display stand and talking with a high percentage of the travellers on board. They also ran a competition with prizes donated by West Coast businesses. It is noted that many of the travellers encountered on the Spirit have since visited the Visitor Information Centre at Strahan. This opportunity was possible as part of a promotion offered by the Spirit at no cost to Council.</p>

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.	<p>Staff prepared facilities for hired, and provide in-kind support through the Financial and In-Kind Assistance Policy as required.</p> <p>Council continued to support and fund the program during the 2017/18 financial year.</p>
Work with all partners to investigate and identify opportunities.	<p>The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association) and is also a member of the Regional Tourism Group facilitated by the Cradle Coast Authority.</p> <p>The Tourism Officer based at the West Coast Visitor Information Centre maintains active participation in the Tasmanian Visitor Information Network as part of the Centre's accreditation.</p> <p>The West Coast hosted the quarterly meeting of the TVIN in February 2018, with the managers of all North West Visitors Centres attending.</p>
Continue to facilitate a review of the existing Tourism Association structure on the West Coast and participate as an active partner with all stakeholders in seeking to establish a best practice approach moving forward.	<p>Council continues to build its relationship with Destination West Coast and involvement with the Association has included:</p> <ul style="list-style-type: none"> • Assistance in promoting the Administration Assistant position, funded by the West Coast Wilderness Railway until the Association is in the position to fund the role • Involvement in design of banners to be used by West Coast operators during promotional events • Support to establish an email address for the Association • Support of the establishment of a Facebook page, to be administered by the Association • Arranging a meeting between Council, Association Chair, Cradle Coast Authority CEO, Cradle Coast Tourism and the Regional Tourism Manager. <p>Moving forward Destination West Coast will become representative of all West Coast businesses.</p>

2.4 Resilient Mining and 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.	Through the Economic Development Advisory Committee and Education and Training Advisory Committee partnerships with mining and aquaculture representatives have further developed.
Lobby for, and pursue, all possible State and Federal support and available funding opportunities.	Council continues to discuss potential support and funding opportunities for the mining and aquaculture sectors with both tiers of government, including regular updates relating to the potential reopening of the Mt Lyell Mine and building stronger relationships with the aquaculture industry.

Strategy: 2.4.2 Advocate on behalf of the community on issues such as fly-in fly-out and drive-in drive-out worker impacts and resource boom and bust effects on mining communities.

ACTION	RESULTS
Research and make recommendations to all levels of Government regarding FIFO and DIDO impacts on the communities of the West Coast.	This was not undertaken however discussions were held at Education Development Advisory Committee level regarding opportunities to minimise the impact on West Coast communities. Discussions with Granville Harbour Windfarm operators also saw advertising for employment opportunities stating a preference for West Coast residents.

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

ACTION	RESULTS
Continue to promote partnerships and collaboration through activities undertaken as part of Council's Economic Development, Tourism and Events Program.	Through the Economic Development Advisory Committee and Education and Training Advisory Committee partnerships with mining and aquaculture representatives have further developed. The establishment of an Economic Development newsletter has enabled employment opportunities associated with the Granville Windfarm and mining operations to be promoted alongside other Council communications platforms.
Establish an Education and Training Advisory Committee to Council.	During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include University of Tasmania, TasTAFE, Department of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.

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.	Through the Economic Development Advisory Committee and Education and Training Advisory Committee partnerships with aquaculture representatives have further developed. Council, through its Governance and Regulatory Services functions, has also held several discussions regarding future development of the Aquaculture hub.
Progress the Land Use Planning Project to incorporate, amongst other elements, the provision of serviced commercial, industrial and residential land for future development.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.
Continue liaison with all industry participants to identify and implement opportunities.	Council has engaged with stakeholders regarding industry waste disposal and the potential opportunities that could be presented to the West Coast through landfill disposal, recycling and transport options.

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

ACTION	RESULTS
Build on the work already done to create the Strahan Waterfront Precinct Plan e.g. promotion of the vision to potential investors.	Council liaised regularly with TasPorts during their Strahan Waterfront Redevelopment project and co-funded the design and installation of a new information sign near the West Coast Visitor Information Centre.
Progress the Land Use Planning Project to incorporate, amongst other elements, the provision of serviced commercial, industrial and residential land for future development.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.

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
Ensure a detailed priority list of Issues and Opportunities is maintained and that all relevant parties are kept informed.	Council's infrastructure, assets and maintenance database is continually monitored and managed to maximise service levels including relevant correspondence.
Continue to support and fund the West Coast Council Economic Development, Tourism and Events Program.	Council supported the program within the 2017/18 financial year and continues to provide support in 2018.
Continue to work in partnership with all relevant local, state and regional organisations and agencies.	<p>Continue to work in partnership with all relevant local, state and regional organisations and agencies.</p> <p>Upgrades to stormwater were undertaken in conjunction with TasWater as they completed water mains maintenance. This works is scheduled to be completed at a later date.</p> <p>Council currently use Tenderlink to advertise all tenders. This online database ensures that Council seeks the best contract suitable for the community and is legislatively compliant.</p> <p>Council has several staff who are part of the Weed Management Group. A full review of the Macquarie Heads Campground was undertaken during 2017/18 in preparation of a renewed lease agreement with Crown Land Services. Upgrades and the expansion of the campground to commence in 2018/19 period.</p>
Contribute funds to secure improved mobile coverage across the West Coast.	Council lobbied the Federal Government for a contribution of funds of \$750,000 towards the upgrade of the Telstra Roundhill facility near Burnie. This facility is at capacity and as a result, greatly impacts on the West Coast mobile service.
Progress the Land Use Planning Project to incorporate, amongst other elements, the coordination and sequencing plan for the provision of new infrastructure in the region with a long-term strategic perspective.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.

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 continues to alert both tiers of government to any problems or identifiable priorities for the region, including highlighting road condition issues with the Murchison Highway and the Henty Road (Zeehan–Strahan) during 2017/18 with several ministerial departments. Council was allocated \$226,031.00 for the 2017/18 financial year through Roads to Recovery funding. This funding went towards road upgrades to Trial Harbour Road and Macquarie Heads Road.

Strategy: 3.1.3 Create and continually improve Council asset management (AM) plans and systems to manage and maintain all assets in a sustainable manner.

ACTION	RESULTS
Finalise and adopt key remaining Asset Management documents e.g. Property and Facilities Asset Management Plan.	The Works & Operations Department provide ongoing maintenance to current asset management systems and ensure that staff are trained to deal with new technology as required. Council have a Transport Asset Management Plan and currently work is progressing with Stormwater and Building Asset Management Plans.
Continue to review and refine the Asset Management Register and all Asset Management Plans.	The Council employs a consultant to provide ongoing maintenance and updates to current asset management systems. The Transport Asset Management Plan was adopted with updated information. The Property Officer continues to liaise with all relevant agencies and organisations as part of an annual audit on Council owned assets.

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

ACTION	RESULTS
Create an Affordable Housing Policy (that includes a focus on efficient and effective utilisation of Council owned residential assets).	This action has carried over to the 2018/19 financial year.
Complete a building maintenance and facility audit on all Council buildings and facilities to ensure that all buildings and facilities are in a condition that will meet planning and building requirements, and the needs of the community and subsequently develop an Asset Management Plan for Buildings and Facilities.	The asset management review is in progress. Council is currently working on progressing the Building Asset Management Plan. The relevant data is captured and management plan is underway. All annual inspections (Form 56) are complete.
Produce and implement Property Maintenance Processes for all Council buildings and facilities.	Asset management review is in progress.

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
Review existing infrastructure in consultation with residents and other local groups and liaise continuously with transport operators to ensure requirements are met. Facilitate meetings as required.	A survey relating to West Coast transport services was coordinated by the Economic Development & Tourism Coordinator in response to discussions between Council, Education Development Advisory Committee and the State Government. The State Government has indicated a desire to increase the current West Coast-Burnie bus service, along with a willingness to trial a service between West Coast towns. The survey was open throughout March and provided data around the demand for such services. This data has been shared with the State Government and discussions will continue in 2018/19 around how a West Coast transport service may be developed.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Council continues to alert the State Government to any problems or identifiable priorities for the region, including discussing opportunities directly with the State Government as part of their review process on longer term bus routes and frameworks for the State.
Progress the Land Use Planning Project, incorporating, amongst other elements, an assessment of public transport to and from our communities and accessibility to and from the region generally.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.

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

ACTION	RESULTS
Investigate and improve traffic management and street signage infrastructure – as budget allows.	A consultant was appointed to undertake a study into the current parking availability and signage across all towns. The study is expected to conclude in 2019. Council installed signage at the Zeehan Landfill.
Support State and Federal Government initiatives targeting road safety awareness.	Council received grant funding from State Growth to purchase a Variable Message Sign Board which is available for use by other stakeholders and community groups where possible.

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.	The Footpath Program, Roads to Recovery Program, and Bridge Replacement Program were all completed as part of the 2017/18 CAPEX. Council staff ensured that all parks, recreational spaces, footpaths, roads, and underground infrastructure was maintained. Repairs were undertaken as necessary and as budget allows, and funding secured where possible.

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
Progress the Land Use Planning Project, in conjunction with the community, to develop future realistic and sustainable land use strategies for the West Coast municipality.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.
Continue to provide Planning Authority oversight in accordance with State Government legislative requirements.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner. Delegations for Planning Authority are in place in line with Legislation.

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

ACTION	RESULTS
Ascertain current levels of satisfaction (or dissatisfaction) from regional business operators and discuss shortcomings with relevant Transport operators and State and Federal Government Departments.	A survey relating to West Coast transport services was coordinated by the ED&TC in response to discussions between Council, EDAC and the State Government. The State Government has indicated a desire to increase the current West Coast-Burnie bus service, along with a willingness to trial a service between West Coast towns. The survey data has been shared with the State Government and discussions will continue in 2018/19 around how a West Coast transport service may be developed.
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Council continues to alert the State Government to any problems or identifiable priorities for the region. A survey relating to West Coast transport services was coordinated by the Economic Development and Tourism Coordinator in response to discussions between Council, Education Development Advisory Committee and the State Government. The State Government has indicated a desire to increase the current West Coast-Burnie bus service, along with a willingness to trial a service between West Coast towns. The survey data has been shared with the State Government and discussions will continue in 2018/19 around how a West Coast transport service may be developed.

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
Continue discussions and negotiations with key stakeholders.	The Economic Development & Tourism Coordinator and General Manager held discussions with key stakeholders regarding the funding of a Strahan Airport Feasibility Study. This resulted in TasPorts and RACT Strahan Village partnering with Council in providing funding for the study, in addition to State Government grant funding.
Pursue Feasibility Study for future development potential as a matter of urgency.	Following confirmation of funding and an expression of interest period, Deloitte Access Economics was appointed to complete the Strahan Airport Feasibility Study. The purpose of the study was to determine the feasibility of the Strahan Airport as a potential visitor and freight gateway for the region, including what upgrades and investment will be needed to secure a true regional facility that can support and help to drive growth in the future. There was a high level of interest in the study, from business, media and West Coast residents. An extensive engagement process saw all such stakeholders contacted, culminating in a public meeting and opportunity for the public to make submissions regarding the draft study. The study was presented to Council for adoption in July 2018.
Continue upgrade and improvement works to secure current operational capability and to meet minimum CASA compliance requirements, and to build relationships with other aviation stakeholders.	Renewal works were undertaken to the Strahan Airport as per the 2017/18 Capital Works Program.

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
Continue to review existing infrastructure in consultation with all stakeholders (including residents and ratepayers) and liaise with relevant transport operators and other decision-makers to ensure all opportunities are capitalised on.	A survey relating to West Coast transport services was coordinated by the Economic Development & Tourism Coordinator in response to discussions between Council, Education Development Advisory Committee and the State Government. The State Government has indicated a desire to increase the current West Coast-Burnie bus service, along with a willingness to trial a service between West Coast towns. The survey was open throughout March and provided data around the demand for such services. This data has been shared with the State Government and discussions will continue in 2018/19 around how a West Coast transport service may be developed.
Lobby and facilitate for desired outcomes as required.	Transport is regularly seen as a factor affecting the ability of West Coasters to participate in events and activities. The Economic Development & Tourism Coordinator and Community Development & Events Officer use available resources and partnerships to reduce this impact where possible and discussions with the State Government regarding their proposed West Coast bus service will continue.
Progress the Land Use Planning Project, incorporating, amongst other elements, an assessment of public transport to and from our communities and accessibility to and from the region generally.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.
Ensure compliance with <i>Disability Discrimination Act</i> .	The State Government currently provides a limited scheduled bus service to the West Coast. Any new or additional bus service, whether on a trial or permanent bases, would need to be accessed to include disability access and meet the relevant requirements under the Act.

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 aging community.

ACTION	RESULTS
Investigate and identify issues and opportunities.	An opportunity arose to purchase the old Central School in Queenstown, with settlement occurring in March. Feedback from the community has been positive regarding Council's purchase of the property. A feasibility study will be undertaken to determine use of the property for aged care (including hospice care).
Prepare a Business Investment & Attraction Strategy and a Business Retention and Expansion Strategy for the West Coast.	This is to be developed following the initial implementation of the Branding project, potentially in conjunction with the West Coast Prospectus and dependant upon funding.
Create an Affordable Housing Policy that includes a focus on efficient and effective utilisation of Council owned residential assets.	Not completed, it has been carried over to the 2018/19 financial year.
Consult with service providers regarding current situation and explore expansion options. Currently have aging population and limited capacity. Upon further investigation, liaise with other providers if appropriate.	Not completed, it has been carried over to the 2018/19 financial year.

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.	Upgrades to stormwater in Queenstown were undertaken in conjunction with TasWater as they completed water mains maintenance. This works is scheduled to be completed at a later date.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Council continues to alert the State Government to any problems or identifiable priorities for the region.

Strategy: 3.4.2 Sewerage 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.	Council continues to work in partnership with TasWater.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Council continues to alert the State Government to any problems or identifiable priorities for the region, including supporting TasWater in their works to improve infrastructure on the West Coast.

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.	Councillors and staff attended the official opening of the TasWater Conglomerate Dam Project. The Conglomerate Dam is now Queenstown's sole water supply following the decommissioning of the Roaring Meg and Cutten Street No. 3 dams. It feeds the Queenstown Water Treatment Plant which, in turn, supplies Queenstown residents with water that meets the Australian Drinking Water Guidelines.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Council continues to alert the State Government to any problems or identifiable priorities for the region, including supporting TasWater in their works to improve infrastructure on the West Coast.

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.	Upgrades to stormwater were undertaken in conjunction with TasWater as they completed water mains maintenance. This works is scheduled to be completed at a later date.
Continue liaison with (and lobbying of) relevant State and Federal Government departments on West Coast priorities.	Council continued to alert the State Government to problems and priorities for the West Coast.

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

ACTION	RESULTS
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.	Works & Operations staff applied for funding in the 2016/17 financial year to have a comprehensive study on all of Council's waste transfer stations undertaken. The project is ongoing and will form the basis of Council's Waste Management Strategy on transfer stations.
Undertake an extensive planning and augmentation project for current landfill site to provide for future community needs.	Council continues to work alongside EPA and GHD to ensure compliance with the EPA's restrictions. Council have completed new Environmental Management Plan and waiting for approval to start looking at future expansion of the landfill.

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

ACTION	RESULTS
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.	The Works & Operations staff applied for funding in the 2016/17 financial year to have a comprehensive study on all of Council's waste transfer stations undertaken. The project is ongoing and will form the basis of Council's Waste Management Strategy on Transfer stations.
Undertake an extensive planning and augmentation project for current landfill site to provide for future community needs.	Council continues to work alongside the EPA and GHD (Council's contracted project manager) to ensure compliance with the EPA's restrictions. Council have completed a new Environmental Management Plan and waiting for approval from the EPA to investigate expansion options at the Zeehan landfill.

OUR ENVIRONMENT

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

4.1 The Regions 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.	This group aims to work in partnership with other major stakeholders in the community to contain and/or eradicate invasive species. The Works & Operations staff also eradicate weeds as part of scheduled maintenance.
Continue the Natural Resource Management (weed eradication) activities in partnership with other stakeholders.	This group aims to work in partnership with other major stakeholders in the community to contain and/or eradicate invasive species. The Works & Operations staff also eradicate weeds as part of scheduled maintenance.
Continue to allocate Council resources to provide a dedicated Weed Management Team.	Council created two roles following a restructure in 2016/17 for the purposes of weed management duties.
Continue to liaise with all stakeholders and lobby both tiers of Government for better outcomes on the West Coast.	Council continued to alert the State Government to problems and priorities for the West Coast.

Strategy: 4.1.2 Support community based environmental protection initiatives.

ACTION	RESULTS
Foster community relations through the West Coast Weed Management Group process.	This group aims to work in partnership with other major stakeholders in the community to contain and/or eradicate invasive species. Works & Operations staff also eradicate weeds as part of scheduled maintenance.

Strategy: 4.1.3 Be responsive to environmental issues effecting 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 water sampling is undertaken at all of Council's owned pool facilities monthly, commencing at the start of the pool season, till the conclusion (varies yearly). West Strahan Beach, Strahan is sampled once a week from December until the end of March as per Recreational Water Quality Guidelines.
Continue the development and implementation of gorse eradication, through mapping and best practice follow-up in partnership with other organisations and agencies.	This group aims to work in partnership with other major stakeholders in the community to contain and/or eradicate invasive species. A shared mapping system has been created for all members of the group to ensure planned and efficient eradication practices.
Investigate the creation of a Feral Cat Management Strategy for the West Coast taking into account any State Government legislative and Policy requirements.	Council is to participate in a working group during the 2018/19 financial year once established.

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 Land Use Planning Project, in conjunction with the community, to develop future realistic and sustainable land use strategies for the West Coast municipality.	The Land Use Planning Project is still continuing with the assistance of Council's contracted external Planner.

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
Meet regularly with operators of Heritage based or oriented businesses.	The Economic Development & Tourism Coordinator and Community Development & Events Officer met as required with operators. Through Council communication platforms and direct correspondence, the Economic Development & Tourism Coordinator liaised with owners of heritage listed properties regarding the State Government Heritage Loan Renewal Scheme.
Liaise with Tasmanian Museum and Art Gallery and National Trust as appropriate.	Council officers liaised as required.

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).	Heat Energy Kits were available to residents as required. It was promoted through social media platforms where relevant.
Engage with peak Energy Management bodies and actively promote awareness of energy management practices through relevant Council communication platforms.	Engagement and awareness of energy management practices were promoted through social media platforms where relevant.
Utilise appropriate communication platforms to support Hydro Tasmania to connect with West Coast residents to undertake community engagement and awareness sessions regarding cloud seeding practices.	Not required as Hydro Tasmania ceased cloud seeding during the 2017/18 reportable period.

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

ACTION	RESULTS
Continue to identify possible cost efficiencies and consumption reduction strategies for Council owned buildings.	Works & Operations commenced investigating street lighting whilst the Property and Facilities Officers investigate more efficient lighting for housing and community buildings owned by Council.
Investigate the potential of investing in more efficient street lighting across the towns of the West Coast (such as LEDs).	The Manager Works & Operations continues to be involved with the newly created LED public lighting rollout project for Local Government.
Through the Economic Development Advisory Committee (EDAC), source information on assessment of, and planning for, climate change impact on region, socially and economically. Interact with relevant Council staff regarding emergency planning etc.	Due to other matters taking priority the Committee did not complete this.

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 and Expansion Strategy for the West Coast.	To be developed following the initial implementation of the Branding project, potentially in conjunction with the West Coast Prospectus and dependant upon funding.
Continue to support alternative energy developments and initiatives for the West Coast.	Council completed several continuous improvement initiatives in relation to power applications and consumption in 2017/18 such as an upgrade of the Zeehan pool heating equipment, ongoing LED lighting conversions and a review of the current power supply contract.
Implement a power usage/supply review of all Council facilities.	In conjunction with our power supplier, both Council and Aurora have investigated West Coast assets which included current asset condition, identifying continuous improvement and potential cost savings initiatives. Council is continuing to work with Aurora to implement any identified improvements in 2018/19.
Continue support for West Coast Wind.	Council has, since inception, supported the development of the wind farm at Granville Harbour. It was an exciting to see on the 22 January, the milestone commencement of the West Coast Windfarm. The Economic Development & Tourism Coordinator and Community Development & Events Officer Council have worked with contractors involved in this project around matters such as community engagement and employment opportunities.
Investigate all applicable renewable energy sources listing pros and cons and pursue investors accordingly with EDAC involvement to be encouraged.	Due to other matters taking priority the Committee did not complete this.

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.	Council continued to budget accordingly for this function.
Establish an Education and Training Advisory Committee.	During the 2017/18 financial year the Education and Training Committee was established with the Deputy Mayor as the Chair and the Community Development & Events Officer as the Secretariat. The inaugural meeting was held on 28 February 2018, with subsequent meetings held bi-monthly. Members of this committee include UTAS, TasTAFE, Dept of Education and industry representatives who share a common goal in advancing the educational and training opportunities for West Coasters.
Establish a Health and Active Lifestyle Advisory Committee.	Expressions of interest for members to the Health and Active Lifestyle Advisory Committee were advertised in May and again in June 2018, however the response was insufficient to form the committee. As a result the formation of this committee has been postponed until after the Local Government elections.
Continue to work in partnership with all relevant local, state and regional organisations and agencies.	The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association) and is also a member of the Regional Tourism Group facilitated by the Cradle Coast Authority. Acting as Secretariat of the Economic Development Advisory Committee and working closely with the Granville Windfarm proponents, TICT, Tourism Tasmania and other stakeholders, along with the introduction of a fortnightly electronic newsletter, has further enabled the Economic Development & Tourism Coordinator to build partnerships.
	Throughout 2017/18 there was continued liaison with West Coast businesses regarding internet services and NBN roll-out. In some instances this has involved working with Telstra to find solutions to current internet services (or lack of) on the West Coast, including options for improving service in Tullah.

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

ACTION	RESULTS
Seek to create Memorandums of Understanding (MOU's), and thereby strengthen relationships, with key industry (and other) stakeholders.	<p>Through Council, the West Coast Visitor Information Centre partnered with West Coast start-up business Tassie4Kids which saw, through the signing of an MOU, the Centre be the direct operator booking engine for the Tasmanian travel website. The Centre will assist Tassie4Kids by managing bookings and payments on their behalf.</p> <p>Website visitors will be able to make bookings without being directed to an alternative website to finalise payment. This third-party agreement allows Tassie4Kids to convert their website traffic into real-time data, they will not need to establish their own online payment system and it will provide access to a modern, responsive and customised booking platform.</p> <p>This MOU was seen as an opportunity to further support the West Coast tourism industry as well as locally owned and operated businesses.</p> <p>Brokered by the Community Development & Events Officer, a Memorandum of Understanding was entered into with the Zeehan Men's Shed who have agreed to assist with the maintenance and weed eradication at the Zeehan Pioneer Cemetery.</p>
Continue to work with Caravan Park operators to identify a suitable framework for Recreational Vehicle issues on the West Coast.	<p>The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association) where the matter was a regular agenda item for discussion, taking into account the views of those from a variety of businesses.</p> <p>The Economic Development & Tourism Officer and General Manager also met with the new operators of the Queenstown Caravan Park and communication was also undertaken with other caravan park operators.</p> <p>The General Manager actively participated on the State Government's Stakeholder Reference Group for the review of National Competition Policy (NCP) Principles and Council-owned Camping Facilities, with highlighted the complex nature of the matter. A draft Government policy statement is expected to be issued to guide Local Governments on the management of camping on Council-owned facilities.</p>
Continue to liaise with key sector businesses in our region to build relations and foster partnerships.	<p>The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association) and is also a member of the Regional Tourism Group facilitated by the Cradle Coast Authority.</p> <p>Acting as Secretariat of the Economic Development Advisory Committee and working closely with the Granville Windfarm proponents, along with the introduction of a fortnightly electronic newsletter has further enabled the Economic Development & Tourism Coordinator to build partnerships.</p>
Continue to strengthen the EDAC process.	<p>The number of significant projects being undertaken on the West Coast has enabled the Committee to be involved in terms of understanding processes, receiving updates which, when appropriate can be passed on through member networks. The role of the Committee moving forward will be assessed following the 2018 Local Government Elections.</p>

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.	<p>Council is committed to ensuring communication and engagement with the West Coast community and broader key stakeholders occurs to the highest possible standard, most significantly through the Media & Communications Officer role and the implementation of the Engagement Policy.</p> <p>The introduction of an electronic newsletter by the Economic Development & Tourism Coordinator also provided additional opportunity to engage with business, tourism and community stakeholders.</p>
Continue to implement Council's existing Social Media and Communications Devices Policy.	<p>Implementation of this policy continued, with all staff and elected members adhering to the policy requirements.</p> <p>This policy was reviewed in August 2017, with the Economic Development and Tourism Coordinator (ED&TC) included as spokesperson on matters involving economic development and tourism, and the policy title amended to become "Media and Communications Devices Policy" to ensure clarity around expectations and the definition of media to be broader than solely social media.</p>
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> .	<p>Council actively engaged the community through community forums, held by both the Council and visiting consultants and by promotion of the project/s through our media avenues. Community feedback is encouraged, with draft projects documents put forward for community comment.</p> <p>In line with the <i>West Coast Community Plan 2025</i>, the community have input into what has been highlighted as important needs for the community, and through this process we are actively working toward the desired outcomes as identified in the <i>West Coast Community Plan 2025</i>.</p>

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

ACTION	RESULTS
Continue to strengthen and pursue resource sharing and information sharing opportunities, and to form alliances where appropriate, with other Local Governments.	Council is proud to partner with other Tasmanian Councils to achieve desired results. Council currently shares resources with the Latrobe/Kentish Council for planning, regulatory and environmental health services. Burnie City Council is engaged for the West Coast immunisation programs and Brighton Council supplied some assistance with the audit of Councils Property Asset Register.
Continue to build partnerships through participation on regional partnership bodies and entities.	The Economic Development & Tourism Coordinator participates in the Local Government Economic Development Practitioner group and Cradle Coast Regional Tourism representative group and is also a member of Local Government Professionals Tasmania. Through the West Coast Visitor Information Centre, Council is a member of the Tourism Industry Council Tasmania and the Tasmanian Visitor Information Network. The relationships built through these networks enables collaboration to occur across a number of areas.

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
Create a Corporate (Business) Plan for the West Coast Council.	The Corporate Plan remains outstanding, this being the final formal document suite to be produced by Council.

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

ACTION	RESULTS
Continue to support and promote activities and projects initiated by community groups and organisations.	<p>The Economic Development & Tourism Coordinator and Community Development & Events Officer play a key role in supporting such initiatives.</p> <p>The Economic Development & Tourism Coordinator distributes a fortnightly newsletter that is distributed via email to business, tourism and community stakeholders. The newsletter aims to improve communication both with Council and between West Coast groups. The newsletter, in addition to Council's communication platforms such as Facebook, radio and print media, is used to promote activities and projects across the region.</p> <p>During 2017/18 there was a noticeable increase in West Coasters attending events (training, activities, information sessions etc) outside of their home community.</p>
Continue to build partnerships through participation with local and regional groups and organisations.	<p>The Economic Development & Tourism Coordinator is Council's representative on the Destination West Coast committee (West Coast tourism and business association) and is also a member of the Regional Tourism Group facilitated by the Cradle Coast Authority.</p> <p>The Community Development & Events Officer attends community group meetings as required and has formed a positive and productive partnership with organisations such as the Zeehan Men's Shed, Tullah Progress Association, Zeehan RSL, The Unconformity and Rosebery Festival.</p> <p>The Community Development & Events Officer also participated in workshops relating to the development of a Regional Events Strategy, facilitated by the Cradle Coast Authority, and has regular communication with relevant officers at LGAT.</p> <p>The Tourism Officer based at the West Coast Visitor Information Centre maintains active participation in the Tasmanian Visitor Information Network as part of the Centre's accreditation.</p>

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.	All obligations were met. Tasmanian Audit Office conducted two audits on Council's full financial functions and responsibilities under the Local Government Act 1993. Rates notices issued in accordance with Section 9 of the Local Government Act 1993. Annual Financial Statements were lodged with the Tasmanian Audit Office prior to the submission date, this demonstrates the high level accuracy and quality produced by Council.
Continue to update and review the Delegations Register.	A full review of the Register was completed in March 2018. Delegations were checked for currency, compliance to the Act/s, with any amendments made accordingly and approved by the General Manager. All delegations are kept on a register in accordance with section 22(4) of the Local Government Act and an annual review of the Delegations and Delegation register will ensure that consistency and compliance is achieved across all levels of Council in line with legislative requirements.
Continue to review and update data contained within the adopted Long Term Financial Management Plan.	This document to be updated following the finalisation of the building asset review.
Finalise and adopt the Property and Facilities Asset Management Plan.	Relevant data has been captured and the Property Asset Management Plan is progressing.
Report on the Significant Business Activities of Council.	Council reports on the SBA's each month as a monthly process and forms apart of the end of month accounting.
Maintain Human Resource Policies and Procedures for Council operations.	Council continues to update both policies and procedures as they fall due for review, this is also undertaken for the Audit Panel as three or more are selected for review.
Continue to update existing Council Policies (and create new Council Policies) to ensure best practice is being achieved.	West Coast Council policies clarify the expected standards and provide clear guidelines to staff and employees. They effectively guide activities such as health and safety, legal liabilities, regulatory requirements or issues that have serious consequences. Policy review is an ongoing process for Council, with current policies regularly reviewed and new policies implemented if required.
	Council reviewed and updated the following policies in 2017-2018: WCC .001 Financial & In-Kind Assistance V3, WCC.002 Light Vehicle Policy V2, WCC.012 Media & Communications & Devices, WCC.014 Policy Framework, WCC.CORP.002 Alcohol & Other Drug, WCC.CORP.019 Operating Hours & Temperature Based Recreational Swimming Hours.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
Review all corporate media processes to ensure compliance with relevant legislation and guidelines.	Review yet to be undertaken due to staffing changes during the 2017/18 financial year.
Complete and implement the new Street Dining By-Law for the West Coast community.	The By-Law is yet to be completed.
Continue to educate the community on responsible dog ownership.	Council provides responsible dog ownership messages via many media platforms. During a School visit by the 4/5/6 class from Mountain Heights our Municipal Inspector provided a useful education session on dog ownership and the importance of caring for your pets.
Implement Council's new Parking By-Law for the West Coast municipality.	The By-Law adopted by Council in December 2016 is yet to be enforced, as we await the outcome of the parking study undertaken by consultants. The outcome will not be available until early 2019.
Continue to work with Burnie City Council through the resource sharing arrangement.	Following Burnie City Council's decision to withdraw from the shared services arrangement with the West Coast Council, the General Manager finalised a trial period and sign off, of a new MOU with the Latrobe/ Kentish Councils in September 2017.
Prepare local provision Schedules in accordance with the requirements for transitioning to the Statewide Planning Scheme.	Council, during the 2017/18 financial year commenced the process and sought engagement of a contractor to assist with this detailed project, the project will remain a focus for Council during the 2018/19 financial year.
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> .	The Planning & Regulatory Services department works with developers or individuals who are wanting to develop new facilities for the local community, offering guidance to ensure their application process is in line with legislation and to make their experience more streamlined.
Maintain efficient administrativesystems for the issuing of planning documentation.	A streamlined and effective approach is in place, which works with both Councils contract planners off site, and staff on the floor locally to maintain time frames and positive outcomes for applicants. Legislative timeframes are adhered to.
Enforce the standard of building, plumbing and drainage regulated by the <i>Building Act 2016</i> , its associated Regulations and the National Construction Code.	All Building, Plumbing and Drainage determinations on level of permits required, come to Council from Accredited Building Surveyors & Plumbers. All permits are issued in accordance with Certificates issued from Building Surveyors.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
Continue to investigate works undertaken without permits and enforce appropriate sanctions in line with Council's Compliance and Enforcement Policies.	Enforcement is an ongoing matter at Council. All complaints of non complying work are recorded and investigated to ensure compliance is reached. Education is key to community awareness of what is required to be compliant.
Provide effective control of dogs and other animals within the municipal area in accordance with the requirements of the <i>Dog Control Act 2000</i> , Dog Control Regulations 2001, and Council policy.	Council continues to ensure that legislative requirements are followed when dealing with animal control matters within our region.
Monitor the <i>Cat Management Act 2009</i> and Cat Management Regulation 2012 regarding the control of feral cats.	Staff continued to monitor any legislation or policy requirements set by the State Government. The 2018/19 financial year will see more discussion with relevant agencies and a working group formed in which Council will be a member if nominations are called for.
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 works with contracted Environmental Health Officers to keep them up to date on any West Coast issues that may arise. Their advice may be requested on planning issues that impact our Environment and they also work closely with the Environmental Protection Agency in regards to any urgent Environmental matters that may impact our Municipality.
Increase public awareness and participation in public health initiatives, especially the immunisation program.	Immunisations are conducted through Burnie City Council's Environmental Health Officers. Regular updates are provided in regard to programs of immunisations that may be undertaken at local schools and also information is readily available on any specialised programs (meningococcal) and normal immunisation schedules
Implement the requirements of the <i>Public Health Act 1997</i> and the <i>Food Act 2003</i> .	All food licensing applications are sent to our contracted Environmental Health Officers for checking and signing off for compliance before permits are issued. All food businesses are subject to and undertake a yearly food inspection in line with the relevant Acts.
Undertake inspections and registration of all food businesses annually and continuation of the Food Safe Program for food handlers in the municipality.	All registrations are required to be renewed each financial year. Non-compliance with this can result in fines. Annual inspections are a condition of Food Licensing and these are conducted randomly throughout the year.
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.	Water testing is a requirement at West Strahan Beach and all public pools in the summer season. Water testing can also take place in incidences of concern at other areas where a complaint has been received. Council's ability to conduct limited water testing sampling can result in a referral to the Environmental Protection Agency to conduct further investigation on any Environmental Pollution concerns.

Strategy: 5.3.1 continued ...

ACTION	RESULTS
Continue to enhance the employee health and wellbeing program.	Council continues to actively promote the health and wellbeing of staff. Each October Council plans many activities to promote wellness, health prevention and mental health. Throughout the year Council encourages participation in local events to increase physical activity.
Identify and develop Workplace Health and Safety strategies relating to the maintenance of hazardous embankments.	Council has ceased all practices that were hazardous relating to verge mowing of embankments throughout the West Coast. Site identification was conducted with further risk assessments completed. Council is satisfied that it has minimised the risk and has also identified new ways in which the practice is completed.
Continue to review the incident/accident/hazard reporting system to ensure it remains compliant and is best practice.	The Work, Health, and Safety (WHS) Committee reviewed the incident/accident forms to ensure clarity is used when reporting incidents.
Review project planning procedures.	Ongoing, with the introduction of the Coordinator of Projects (contractor role), Council staff will be looking to improve the current project planning procedures during the 2018/19 financial year. The 2018/19 CAPEX is the largest, both in the number of projects and costs, undertaken by Council and it is essential that projects are completed within the desired timeframes.
Make a substantial investment into upgrading Council owned residential assets.	Housing upgrade program completed. Upgrades included new kitchens, bathrooms, laundries, full internal/external painting, floor coverings, fences, clothesline and electrical and plumbing checks.
Finalise the upgrade of Council's Zeehan Depot.	The project was completed in the 2018/19 financial year. The depot facility complete with the security fencing and building upgrades is a credit to Council and the staff who participated in the upgrades.
Undertake master planning for all West Coast Council Depots.	Budget allocations were incorporated into the 2018/19 Capital Works Program for upgrades to be undertaken to the remaining depots.

Strategy: 5.3.2 A 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.	Council continues to actively review the staff training database and seeks training opportunities for staff to ensure all legislative requirements are fulfilled.
Continue to source and undertake relevant staff training.	Staff training is essential to ensure compliance with legislative requirements inline with the position descriptions.
Continue to introduce time management training or similar where appropriate to staff.	Not required or identified during the 2017/18 financial year.
Continue to update and review the training database to monitor and cross reference skills against position descriptions to create a training matrix.	Ongoing reviews were undertaken in conjunction with the Coordinator of Operations whereby the required upskilling was identified.
Continue to refine and improve Workplace Health and Safety outcomes through further development of the Health and Safety Committee.	The committee has achieved pleasing outcomes in a number of areas during the 2017/18 financial year and continues to seek best practice for staff and safety compliance.
Implement specific Safety Week initiatives to enhance Health and Safety outcomes across the organisation.	October is WorkSafe month, an ongoing initiative of WorkCover. Council is proud of the events it offers staff and providing a preventative measure is important.

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

ACTION	RESULTS
Ensure that all finance transactions and supporting documentation is accurately maintained to ensure acquittals for grants is completed within the guided timeframes provided from funding bodies and agencies.	Full compliance was achieved during the 2017/18 financial year, all grants were achieved due to the high standard of document control and accounting standards undertaken by staff.
Research and maintain a detailed list of available funding streams and maximise grant applications as opportunities arise.	Council staff applied for funding where appropriate and in line with adopted priorities. Funding streams available to the public were also promoted through Council's communications network, including the Economic Development Team fortnightly e-newsletter. The Community Development & Events Officer also actively works with community and non-profit organisations to encourage submission of funding applications where applicable.

Strategy: 5.3.3 continued ...

ACTION	RESULTS
Compile resources relevant to available funding avenues and collaboratively engage with stakeholders to pursue opportunities.	Funding streams available to the public were promoted through Council's communications networks, including the Economic Development Team fortnightly e-newsletter. The Community Development & Events Officer also actively works with community and non-profit organisations to encourage submission of funding applications where applicable.

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 of the North West Finance Group and Human Resources Group has been maintained to allow for information sharing and best practice attainment.
Continue to pursue resource sharing opportunities that can result in efficiency gains and further cost savings to the community.	Council continues to utilise resource sharing, which is reviewed depending on the demand. Council engaged Latrobe Council for all Planning and Environmental advice and decisions. Council also participates in the Cradle Coast Shared Services project, this is to explore the need for an appropriate resource sharing model. Outputs from this project will not be identified until 2019/20.
Investigate and improve communications with other interested stakeholders across the region and the state.	Council is committed to ensuring communication and engagement with the West Coast community and broader key stakeholders occurs to the highest possible standard, most significantly through the Media & Communications Officer role and the implementation of the Engagement Policy. The Economic Development & Tourism Coordinator distributes a fortnightly newsletter that is distributed via email to business, tourism and community stakeholders. The newsletter focuses on matters from the economic development, community development, events and tourism areas and is developed with contributions from the Economic Development & Tourism Coordinator, Community Development & Events Officer and Tourism Officer at the West Coast Visitor Information Centre. A copy of the newsletter is also provided to Council employees and Councillors.

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.	Council is committed to ensuring communication and engagement with the West Coast community and broader key stakeholders occurs to the highest possible standard, most significantly through the Media & Communications Officer role and the implementation of the Engagement Policy.
Continued implementation of high-standard corporate public relations and communications practices to proactively promote West Coast Council projects and activities.	Council is committed to ensuring communication and engagement with the West Coast community and broader key stakeholders occurs to the highest possible standard, most significantly through the Media & Communications Officer role and the implementation of the Engagement Policy.
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.	Engagement platforms are regularly reviewed to ensure they meet Council and community requirements and expectations. Networking with other Local Government communications professionals occurred to ensure the most current practices were being implemented.
Investigate the option to install a conference phone for the Council Chambers to enhance the facility and increase productivity of group meetings. This also lowers the costs of travelling to meeting points and reduces call costs.	New conferencing facilities purchased, with installation to be completed during the 2018/19 financial year due to contractor availability to install in conjunction with the new phone system. The Economic Development & Tourism Coordinator and Community Development & Events Officer regularly attend meetings virtually to maximise productivity by reducing travel times to and from meetings. The Economic Development & Tourism Coordinator also manages major projects by utilising virtual technology to reduce travel costs and increase productivity and communication with consultants.
Develop and implement appropriate Communication Plans relating to Council projects and activities.	In consultation with relevant Council staff and consultants, the Media & Communications Officer developed communications plans for key Council projects and activities, ensuring they were regularly reviewed and implemented accordingly.
Review the Council Office building security by developing and implementing a best practice Emergency Management Framework in partnership with relevant organisations and local Police.	Updated and additional CCTV implemented surrounding the Council building. Discussions were had with Tasmania Police to identify the risks and how to mitigate as cost effective as possible. In addition to the office security, Council will be enhancing the Council Chambers by establishing a recovery centre, using funds made available by the National Disaster Resilience Grant.

Strategy: 5.3.5 continued ...

ACTION	RESULTS
Complete a disaster recovery plan to enable Council to recover as quickly and effectively as possible from an unforeseen disaster or emergency which interrupts information systems and business operations.	Council has designated equipment, training will be undertaken in 2018/19.
Creation of a lease register to ensure all documents are maintained and actioned according to lease requirements and timeframes.	The Lease Register is a live, ongoing work in progress and all relevant files and documents are stored and disposed of in accordance with timeframes allocated to the document and the Archives Tasmania Guidelines.

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.	The Long Term Financial Plan will be updated further as Council continues to work on asset management and identification of assets such as roads and buildings. A schedule review will be undertaken in 2019.
Continue to provide Quarterly Budget Updates at open Council meetings throughout the year.	Quarterly updates were provided at the July, October, January and April Council meetings in 2017/18. In addition to the above senior staff each month review the budget reports to each line item is 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*, *Dog Control Act 2000*, *Burial & Cremation Act 2002*, *Environmental Management & Pollution Control Act 1994*, *Land Use Planning and Approvals Act 1993* 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: 17 samples and 3 public swimming pools on a monthly basis (during season) for disinfection qualities: 10 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 68

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.

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: 39 premises inspected prior to the re-registration and licensing of operators with follow-up inspections as required, Total: 7

ACTION: Increase public awareness and participation in public health initiatives, especially the immunisation program.

RESULT: Successful abatement program and action on complaints in line with legislation has been achieved.

ACTION: Continual review of the way in which the service is provided, including identification of how services can be improved.

RESULT: Commencement of the following courses:

- Boostrix: 28
- Manactra: 0
- HPV 27

Total: 55

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 2017/18 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 2017/18 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.

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 public body determines to be public interest disclosures.

RESULT: There have been no disclosures either raised or determined during 2017/18.

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



FINANCIAL SERVICES

FINANCIAL AND IN-KIND COMMUNITY SUPPORT

Under Section 77 (2) of the *Local Government Act 1993* the Council is required to report on any grant made or benefit provided.

Council receives many applications for a variety of assistance to community and industry groups, organisations and high achieving youth. The Financial & In-Kind Assistance Policy and associated guidelines (including the Community Assistance Program) is used to assess requests for assistance – both financial and in-kind and ensures a consistent, coordinated and transparent approach to the way Council provides assistance.

The following assistance was provided:

COMMUNITY ASSISTANCE GRANTS

Group	Category	Amount Approved
Queenstown Fire Brigade	Christmas Parade	\$200.00
Rosebery Lions Club	Christmas Parade	\$200.00
Zeehan Neighbourhood Centre	Community	\$250.00
Queenstown Eric Thomas Galley Museum	Event	\$200.00
Rosebery Development Association	Event	\$200.00
Zeehan Gem & Mineral Fair	Event	\$500.00
Queenstown St Josephs P&F	Event	\$400.00
Queenstown Anglers Club	Event	\$500.00
Queenstown Netball Association	Junior Sport	\$150.00
Queenstown Junior Basketball	Junior Sport	\$150.00
Rosebery District High School Association P&F	P&F	\$150.00
Queenstown St Josephs Catholic School	School	\$75.00
Rosebery District High School	School	\$75.00
Rosebery St Josephs Catholic School	School	\$75.00
Zeehan Primary School	School	\$75.00
Total		\$3,350.00

SPONSORSHIP AND EVENT DEVELOPMENT FUND

Group	Cash	In-kind	Cash amount declined
Oakley Smith	\$500.00	\$0.00	\$0.00
Active Strahan (Beach to Bay)	\$0.00	\$2,192.94	\$0.00
Strahan CWA	\$0.00	\$75.80	\$0.00
Mt Lyell Strahan Picnic Committee	\$0.00	\$552.00	\$1,500.00
TMERC	\$0.00	\$0.00	\$0.00
Zeehan Gem & Mineral Fair	\$0.00	\$410.13	\$0.00
Zeehan Community Christmas Party	\$0.00	\$1,325.60	\$0.00
Mountain Heights Presentation Assembly	\$225.00	\$0.00	\$0.00
Strahan Christmas Event	\$1,000.00	\$1,389.63	\$0.00
Queenstown Christmas Event	\$0.00	\$1,127.94	\$0.00
Breastscreen Tasmania	\$0.00	\$528.00	\$0.00
Rosebery Festival	\$661.90	\$1,838.10	\$4,338.10
West Coast Walk Of Life	\$0.00	\$545.82	\$0.00
Queenstown Anzac Day Event	\$0.00	\$1,353.60	\$0.00
Mountain Heights High Impact Program		\$459.69	
The Coasters	\$0.00	\$0.00	\$2,200.00
The Unconformity	\$0.00	\$5,000.00	\$10,000.00
totals	\$2,386.90	\$16,799.25	\$5,838.10

RATES REMISSIONS FOR NON-PROFIT GROUPS AND ORGANISATIONS

Organisation	Amount
Zeehan RSL Sub Branch	\$737.97
Rosebery Senior Citizens	\$409.29
Queenstown Rebekah Lodge	\$316.40
1st Queenstown Scout Group	\$343.62
Men's Shed Zeehan	\$525.48
Just Something Wonderful Club	\$2,501.08
Zeehan Lion's Club	\$352.69
Total	\$5,186.53

CONTINGENCY FUND

Group	date application received	cash amount approved	in-kind support approved
Queenstown Netball Association	13/09/2017	\$2,000.00	\$0.00
Strahan CWA	16/11/2017	\$0.00	\$45.48
Windeward Bound	04/05/2018	\$290.00	
Totals		\$2,290.00	\$45.48

TOTALS

Cash	In-kind	Total
\$8,026.90	\$16,844.73	\$24,871.63

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 2017/18 financial year.

Contract	Contractor Name & Address	Value of Contract (Excl GST)
T001 17-18 Disposal and replacement of Waste/Recycling Side Bin Compactor	Bucher Municipal 65-73 Nantilla Road Clayton North Victoria 3168	Disposal \$28,500.00 Replacement \$348,869.90
T002 17-18 Disposal and Replacement of Light Vehicles	Jackson Motor Company PO Box 497 Somerset TAS 7322	Disposal \$156,000.00 Replacement \$313,709.00
T003 17-18 Supply of 1 used Dozer	Komatsu Australia 1095 Cambridge Road Cambridge Road TAS 7170	\$224,744.00
EOI001 17-18 Reseal Program	Downer Group 3 Whitestone Drive Austins Ferry TAS 7011	\$159,252.00. Works were not undertaken, no payments made
EOI003 17-18 Penghana Footpath	Hardings Hotmix PO Box 70 Ulverstone TAS 7315	\$192,500.00
EOI004 17-18, Conlan Street, Queenstown Reconstruction	Hardings Hotmix PO Box 70 Ulverstone TAS 7315	Council did not accept any of the submissions
EOI5 17-18 Batchelor Street, Queenstown Retaining Wall	Tasmanian Consulting Service Pty Ltd	\$123,200.00
EOI006 17-18 Parking Study		\$32,435.00
RFQ001 17-18 Disposal of Landfill Compactor	TasSpan Civil Contracting PO Box 225 Latrobe TAS 7307	No quotes were received
EOI002 17-18 Bridge Repairs		\$150,801.00

APPENDICES



Photo: Lea Walpole

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 2018 and statements of comprehensive income, cash flows and changes in equity 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 2018 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, the asset renewal funding ratio disclosed in note 41, nor the Significant Business Activities disclosed in note 39 to the financial report and accordingly, I express no opinion on them.

...1 of 3

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

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.

...2 of 3

- 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.



Ric De Santi
Deputy Auditor-General
Delegate of the Auditor-General

Tasmanian Audit Office

24 September 2018
Hobart

...3 of 3

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

The background of the image is a scenic view of a coastal area. In the foreground, there's a town built on a hillside, with several houses visible through the mist. The middle ground shows a wide valley or bay filled with low-hanging clouds or fog. In the distance, a range of mountains is visible under a sky filled with scattered clouds.

WEST COAST COUNCIL

ANNUAL FINANCIAL REPORT

• FOR THE YEAR ENDED 30 JUNE 2018 •

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Statement of Comprehensive Income
For the Year Ended 30 June 2018

	Note	Budget 2018	Actual 2018	Actual 2017
		\$	\$	\$
Income				
Recurrent Income				
Rates and charges	5	6,809,040	6,865,413	6,711,051
Statutory fees and fines	6	45,850	69,534	61,843
User fees	7	724,007	875,759	801,968
Grants	8	2,063,314	2,295,790	3,061,719
Contributions - cash	9	3,000	10,923	1,832
Interest	10	131,800	204,126	166,428
Other income	11	291,462	522,035	364,184
Investment revenue from water corporation	11, 18	543,000	544,719	556,479
		10,611,473	11,388,299	11,725,504
Capital income				
Capital grants received specifically for new or upgraded assets	8	586,250	1,306,288	697,403
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	12	80,000	(21,948)	93,674
		666,250	1,284,340	791,077
Total income		11,277,723	12,672,639	12,516,581
Expenses				
Employee benefits	14	(4,183,096)	(4,361,467)	(4,074,378)
Materials and services	15	(2,240,060)	(2,470,509)	(2,038,880)
Impairment of receivables	16	-	749	(44,700)
Depreciation and amortisation	17	(2,648,052)	(2,420,502)	(2,638,225)
Finance costs	18	(36,550)	(33,663)	(45,337)
Other expenses	19	(1,498,780)	(1,598,902)	(1,827,022)
Total expenses		(10,606,538)	(10,884,294)	(10,668,542)
Surplus / (deficit)		671,185	1,788,345	1,848,039
Other comprehensive income				
Items that will not be reclassified to surplus or deficit				
Net asset revaluation increment(decrement) reversals	30	-	-	(5,279,762)
		-	-	(5,279,762)
Items that may be reclassified subsequently to surplus or deficit				
Financial assets available for sale reserve				
— Fair Value adjustment on Available for Sale Assets	30	-	370,299	185,955
		-	370,299	185,955
Total Other Comprehensive Income		-	370,299	(5,093,807)
Comprehensive result		671,185	2,158,644	(3,245,768)

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

Statement of Financial Position
As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Current assets			
Cash and cash equivalents	21	9,398,697	7,640,664
Trade and other receivables	22	1,227,810	833,437
Inventories	23	9,992	8,623
Other assets	24	65,323	60,211
Total current assets		10,701,822	8,542,935
Non-current assets			
Investment in water corporation	20	28,901,070	28,530,771
Other assets	24	6,000	24,000
Property, infrastructure, plant and equipment	25	76,451,334	75,524,367
Total non-current assets		105,358,404	104,079,138
Total assets		116,060,226	112,622,073
Liabilities			
Current liabilities			
Trade and other payables	26	1,267,363	964,178
Trust funds and deposits	27	187,127	244,017
Provisions	29	577,369	614,616
Interest-bearing loans and borrowings	28	187,325	174,819
Total current liabilities		2,219,184	1,997,630
Non-current liabilities			
Provisions	29	170,801	185,521
Interest-bearing loans and borrowings	28	1,460,726	388,051
Total non-current liabilities		1,631,527	573,572
Total liabilities		3,850,711	2,571,202
Net Assets		112,209,515	110,050,871
Equity			
Accumulated surplus		69,366,856	67,578,511
Reserves	30	42,842,659	42,472,360
Total Equity		112,209,515	110,050,871

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

Statement of Cash Flows
For the Year Ended 30 June 2018

	Note	2018 Inflows/ (Outflows)	2017 Inflows/ (Outflows)
		\$	\$
Cash flows from operating activities			
Rates		6,385,278	6,698,126
User charges and other fines		1,130,700	1,361,451
Grants		2,295,790	3,061,719
Reimbursements		133,642	93,836
Interest		202,297	135,477
Investment revenue from water corporation		544,719	585,352
Other receipts		342,426	-
Net GST refund/payment		277,368	-
Payments to suppliers		(4,147,142)	(3,796,312)
Payments to employees (including redundancies)		(4,413,434)	(4,022,855)
Finance costs		(33,663)	(45,337)
Net cash provided by (used in) operating activities	31	2,717,981	4,071,457
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(3,547,190)	(2,631,414)
Proceeds from sale of property, infrastructure, plant and equipment		195,773	197,282
Capital grants		1,306,288	697,403
Payments for financial assets		-	-
Net cash provided by (used in) investing activities		(2,045,129)	(1,736,729)
Cash flows from financing activities			
Proceeds from interest-bearing loans and borrowings		1,260,000	-
Repayment of interest-bearing loans and borrowings		(174,819)	(163,149)
Net cash provided by (used in) financing activities		1,085,181	(163,149)
Net increase (decrease) in cash and cash equivalents		1,758,033	2,171,579
Cash and cash equivalents at the beginning of the financial year		7,640,664	5,469,085
Cash and cash equivalents at the end of the financial year	33	9,398,697	7,640,664
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 2018

	Note	Accumulated		Asset	Fair
		Total 2018	Surplus 2018	Revaluation Reserve 2018	Value Reserve 2018
2018		\$	\$	\$	\$
Balance at beginning of the financial year		110,050,871	67,578,511	34,709,407	7,762,953
Surplus / (deficit) for the year		1,788,345	1,788,345	-	-
Other Comprehensive Income:					
Financial assets available for sale reserve					
– Fair Value adjustment on Available for Sale Assets	20	370,299	-	-	370,299
Net asset revaluation increment(decrement) reversals	30	-	-	-	-
Transfers between reserves		-	-	-	-
Balance at end of the financial year		112,209,515	69,366,856	34,709,407	8,133,252
	Note	Accumulated		Asset	Fair
		Total 2017	Surplus 2017	Revaluation Reserve 2017	Value Reserve 2017
2017		\$	\$	\$	\$
Balance at beginning of the financial year		113,296,639	65,730,472	39,989,169	7,576,998
Surplus / (deficit) for the year		1,848,039	1,848,039	-	-
Other Comprehensive Income:					
Financial assets available for sale reserve					
– Fair Value adjustment on Available for Sale Assets	20	185,955	-	-	185,955
Net asset revaluation increment(decrement) reversals	30	(5,279,762)	-	(5,279,762)	-
Transfers between reserves		-	-	-	-
Balance at end of the financial year		110,050,871	67,578,511	34,709,407	7,762,953

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 thousand dollars.

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						
2017-2018	851,801	2,598,709	3,450,510	3,246,512	203,998	51,396,966
2016-2017	1,161,321	2,813,408	3,974,729	3,455,232	519,497	51,621,631
Community amenities						
2017-2018	319,091	2,929,200	3,248,290	3,199,213	49,078	14,367,346
2016-2017	50,000	2,642,461	2,692,461	2,814,948	(122,487)	14,062,994
Community services						
2017-2018	235,357	1,901,415	2,136,772	2,026,805	109,967	1,784,035
2016-2017	227,729	1,747,658	1,975,387	2,230,442	(255,055)	1,808,377
Corporate Services						
2017-2018	2,206,752	2,414,463	4,621,215	4,136,275	484,940	11,120,373
2016-2017	2,320,072	1,441,530	3,761,602	2,063,279	1,698,323	9,003,251
Other - not attributable						
2017-2018	-	78,601	78,601	90,424	(11,822)	37,391,506
2016-2017	-	112,402	112,402	104,640	7,762	36,125,820
Total	3,613,001	9,922,388	13,535,389	12,699,228	836,161	116,060,226
2017-2018	3,759,122	8,757,459	12,516,581	10,668,542	1,848,039	112,622,073

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

	2018	2017
Current assets	10,701,822	8,542,935
Non-current assets	105,358,404	104,079,138
	116,060,226	112,622,073

(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.

	2018 \$	2017 \$
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Note 5 Rates and charges

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.

The valuation base used to calculate general rates for 2017-2018 was \$30.304 million (2016-2017 \$30.008 million). The 2017-2018 rate in the AAV dollar was 5.970 cents (2016-2017, 5.970).

General Rate	5,007,673	4,864,423
Fire Levy	221,482	215,359
Garbage charge	877,278	879,466
Stormwater Charges	422,844	418,753
Revenue in advance	336,136	333,050
Total rates and charges	6,865,413	6,711,051

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

Statutory Fees	69,534	61,843
Total statutory fees and fines	69,534	61,843

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

Waste and garbage	279,447	250,579
Health food licences/fees	13,316	12,529
Dog registrations and associated revenue	13,646	12,364
Building and development services	37,141	30,765
Rent received	187,795	187,851
Camping fees and fines	140,439	119,238
Facility leases and hall hire	47,796	47,366
Private works	10,522	18,783
Parking fees and fines	56,000	53,009
Other fees and charges	89,657	69,484
Total user fees	875,759	801,968

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.

	2018 \$	2017 \$
Note 8 Grants		
Grants were received in respect of the following :		
Summary of grants		
Federally funded grants	2,339,001	3,441,393
State funded grants	1,153,077	317,729
Others	110,000	-
Total	3,602,078	3,759,122

Grants - Recurrent		
Financial assistance grant	1,950,433	2,836,090
Community Service	235,357	225,629
West Coast Branding Project	100,000	-
Weed Strategy	10,000	-
Total recurrent grants	2,295,790	3,061,719

The Australian Commonwealth Government provides Financial Assistance Grants to Council for general purpose use and the provision of local roads. The Commonwealth made early payment of the two quarterly instalments of \$961,071 in 2016-17 and \$990,744 in 2017-18 for the following years. In accordance with AASB1004 Contributions, Council recognises these grants as revenue when it receives the funds and obtains control. The early receipt of instalments have not materially affected the financial result for 2017-18.

Capital grants received specifically for new or upgraded assets		
Commonwealth Government - roads to recovery	388,568	605,303
State Emergency Services vehicle	-	2,100
Community Infrastructure Grants	-	90,000
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	1,306,288	697,403

	2018	2017
	\$	\$

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	170,802	137,010
Less: expended during the current period from revenues recognised in previous reporting periods		
Community Services	(27,238)	(3,281)
State Emergency Services vehicle	-	(108,616)
Natural Disaster Resilience Grants Program	-	(25,113)
Community Infrastructure Grants	(90,000)	-
Roads to recovery	(53,564)	-
	<u>(170,802)</u>	<u>(137,010)</u>
Plus: amounts recognised as revenues in this reporting period but not yet expended in accordance with the conditions		
Community Infrastructure Grants	-	90,000
Community Services	86,300	27,238
Roads to recovery	199,066	53,564
Queenstown Gravity Trails	500,000	-
West Coast Branding Project	20,000	-
Macquarie Heads Grant	133,400	-
	<u>938,766</u>	<u>170,802</u>
Unexpended at the close of this reporting period	<u>938,766</u>	<u>170,802</u>
Net increase (decrease) in non-reciprocal grant revenues for the year:	<u>767,964</u>	<u>33,792</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.

		2018	2017
		\$	\$
Note 9	Contributions		
	Cash		
	Heavy Vehicle Contribution Fees	1,832	1,832
	Parks, open space and other	9,091	-
	Total	10,923	1,832

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	116,749	102,446
Interest and penalties on rates	87,377	63,982
Total	204,126	166,428

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 11 **Other income**

Visitor information centre	317,928	261,425
Reimbursements	133,642	93,836
Other	70,465	8,923
Total other income	522,035	364,184

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	195,773	197,282
Written down value of assets disposed	(217,721)	(103,608)
Total	(21,948)	93,674

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.

	2018	2017
	\$	\$

Note 13 Investment revenue from water corporation

Dividend revenue received	334,833	352,163
Tax equivalent received	160,278	157,675
Guarantee fee received	49,608	46,641
Total investment revenue from water corporation	544,719	556,479

Accounting policy

Investment revenue

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

Note 14 Employee benefits

Wages and salaries	3,466,819	3,244,171
Annual, sick and long service leave	435,900	420,066
Superannuation	454,187	421,611
Workers compensation, insurance, and other payroll on-costs	338,409	291,138
	<hr/>	<hr/>
Less amounts capitalised	4,695,315	4,376,986
Total employee benefits	(333,848)	(302,608)
	<hr/>	<hr/>
	4,361,467	4,074,378

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	1,514,002	1,141,269
Power and phone charges	407,241	408,483
External contracts	549,266	489,128
Total materials and services	2,470,509	2,038,880

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	(749)	44,700
Total impairment of receivables	(749)	44,700

Accounting policy

Impairment 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.

	2018	2017
	\$	\$
Note 17 Depreciation and amortisation		
<i>Property</i>		
Buildings		
Buildings	409,067	411,080
<i>Plant and Equipment</i>		
Plant, machinery and equipment	502,712	473,299
Fixtures, fittings and furniture	68,287	64,934
<i>Infrastructure</i>		
Roads	1,243,312	1,495,566
Bridges	154,887	156,042
Other Structures	24,237	19,304
<i>Other assets</i>		
Other assets	18,000	18,000
Total depreciation and amortisation	<u>2,420,502</u>	<u>2,638,225</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

	2018	2017
	\$	\$
Note 18 Finance costs		
Interest - Borrowings	33,663	45,337
Total finance costs	33,663	45,337

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	
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External auditors' remuneration	39,399	29,644
Legal and debt collection	105,281	79,386
Gifts and donations	7,339	19,861
Election and civic function expenses	7,733	8,030
Water and sewerage rates	172,410	170,195
Computer Licences and maintenance	107,003	117,397
Fees, levies and subscriptions	132,630	121,662
Councillors' allowances and reimbursements	134,859	134,078
Fire levy	211,887	198,386
Rates discounts and remissions	297,271	248,610
Insurance	152,411	144,950
Gifted assets	-	110,140
Impairment Losses	-	103,267
Demolition costs accrued	-	150,000
Other	230,679	191,416
Total other expenses	1,598,902	1,827,022

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.

	2018	2017
	\$	\$
Note 20 Investment in water corporation		
Opening Balance	28,530,771	28,344,816
Fair Value adjustments on Available-for-Sale Assets	370,299	185,955
Total investment in water corporation	28,901,070	28,530,771

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

Accounting policy

Accounting for investments in associates

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 2018, Council held a 2.10% (2017: 2.10%) ownership interest in TasWater which is based on schedule 2 of the Corporations Constitution which reflects the council's voting rights. Any unrealised gains and losses are recognised through the Statement of Comprehensive Income to a Financial assets available for sale 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.

On 1 May 2018 TasWater and the State Government announced a memorandum of understanding under which the State Government will inject \$20 million per year for the next ten years into TasWater and in return will become a shareholder of TasWater. As a shareholder the State Government will not receive any dividend distributions. The partnership provides for a reduction in forecast price increases, accelerated infrastructure upgrades and a joint focus on major projects. As at the date of these financial statements, the owner councils and the State Government were working together on the nature of the future reforms.

Note 21 Cash and cash equivalents

Cash on hand	1,860	1,810
Cash at bank	1,564,646	270,256
Cash on deposit	7,832,191	7,368,598
Total cash and cash equivalents	9,398,697	7,640,664

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)	187,127	244,017
- Conditions on grants (note 8)	938,766	170,802
- Leave provisions (note 29)	748,170	800,137
Restricted funds	1,874,063	1,214,956
Total unrestricted cash and cash equivalents	7,524,634	6,425,708

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.

		2018	2017
		\$	\$
Note 22	Trade and other receivables		
	<i>Current</i>		
Rates debtors		1,086,205	606,070
Other debtors		187,277	270,642
Provision for impairment		(45,698)	(46,447)
Net GST receivable		26	3,172
Total trade and other receivables		1,227,810	833,437

Accounting policy

Trade and other receivables

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	9,992	8,623
Total inventories	9,992	8,623

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

Current

Prepayments	22,483	19,200
Accrued income*	24,840	23,011
Deferred expenditure	18,000	18,000
Total	65,323	60,211

Non-current

Deferred expenditure	-	18,000
Other	6,000	6,000
Total	6,000	24,000

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

Note 25 Property, infrastructure, plant and equipment

	2018	2017
	\$	\$
Summary		
at cost	7,493,160	6,409,064
Less accumulated depreciation	<u>3,064,400</u>	<u>3,039,343</u>
	<u>4,428,760</u>	<u>3,369,721</u>
at fair value as at 30 June	116,074,754	114,768,490
Less accumulated depreciation	<u>44,052,180</u>	<u>42,613,844</u>
	<u>72,022,574</u>	<u>72,154,646</u>
Total	<u>76,451,334</u>	<u>75,524,367</u>
 Property		
Land		
at fair value at 30 June	4,500,300	4,470,300
	<u>4,500,300</u>	<u>4,470,300</u>
Land under roads		
at Council valuation at 30 June	4,077,582	4,077,582
	<u>4,077,582</u>	<u>4,077,582</u>
Total Land	<u>8,577,882</u>	<u>8,547,882</u>
 Buildings		
at fair value at 30 June	13,873,999	13,737,006
Less accumulated depreciation	<u>3,219,944</u>	<u>2,810,877</u>
	<u>10,654,055</u>	<u>10,926,129</u>
Total Property	<u>19,231,937</u>	<u>19,474,011</u>

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

	2018	2017
	\$	\$
<i>Plant and Equipment</i>		
Plant, machinery and equipment		
at cost	5,420,308	5,077,397
Less accumulated depreciation	<u>2,609,888</u>	<u>2,653,117</u>
	<u>2,810,420</u>	<u>2,424,280</u>
Fixtures, fittings and furniture		
at cost	780,343	702,244
Less accumulated depreciation	<u>454,512</u>	<u>386,226</u>
	<u>325,831</u>	<u>316,018</u>
Total Plant and Equipment	<u>3,136,251</u>	<u>2,740,298</u>
<i>Infrastructure</i>		
Roads		
at fair value at 30 June	81,438,988	80,607,613
Less accumulated depreciation	<u>35,815,920</u>	<u>34,654,200</u>
	<u>45,623,068</u>	<u>45,953,413</u>
Bridges		
at fair value at 30 June	10,678,662	10,729,670
Less accumulated depreciation	<u>4,904,764</u>	<u>5,061,452</u>
	<u>5,773,898</u>	<u>5,668,218</u>
Other Structures		
at fair value at 30 June	1,505,223	1,146,319
Less accumulated depreciation	<u>111,552</u>	<u>87,315</u>
	<u>1,393,671</u>	<u>1,059,004</u>
Total Infrastructure	<u>52,790,637</u>	<u>52,680,635</u>
<i>Works in progress</i>		
Buildings at cost	688,524	395,360
Roads at cost	-	80,106
Other structures at cost	549,385	153,957
Fixtures, fittings and furniture	<u>54,600</u>	<u>-</u>
Total Works in progress	<u>1,292,509</u>	<u>629,423</u>
Total property, infrastructure, plant and equipment	<u>76,451,334</u>	<u>75,524,367</u>

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)	Depreciation and amortisation	Written down value of disposals	Transfers	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)	-
land Improvements	153,957	836,384	-	-	-	(440,956)	549,385
fixtures, fittings and furniture	-	54,600	-	-	-	-	54,600
drainage	-	-	-	-	-	-	-
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

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

Reconciliation of property, infrastructure, plant and equipment

2017	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Impairment losses recognised in profit and loss		Balance at end of financial year
						(note 30)	(note 17)	
						\$	\$	
Property								
land	4,470,300	-	-	-	-	-	-	4,470,300
land under roads	4,077,582	-	-	-	-	-	-	4,077,582
Total land	8,547,882	-	-	-	-	-	-	8,547,882
buildings	11,335,856	-	-	411,080	2,473	103,267	107,093	10,926,129
Total property	19,883,738	-	-	411,080	2,473	103,267	107,093	19,474,011
Plant and Equipment								
plant, machinery and equipment	2,316,078	614,789	-	473,299	101,135	-	67,847	2,424,280
fixtures, fittings and furniture	303,787	77,165	-	64,934	-	-	-	316,018
Total plant and equipment	2,619,865	691,954	-	538,233	101,135	-	67,847	2,740,298
Infrastructure								
roads	52,001,637	-	(5,560,972)	1,495,566	-	-	1,008,314	45,953,413
bridges	5,489,569	-	281,210	156,042	-	-	53,481	5,668,218
other structures	924,853	-	-	19,304	-	-	153,455	1,059,004
Total infrastructure	58,416,059	-	(5,279,762)	1,670,912	-	-	1,215,250	52,680,635
Works in progress								
buildings	-	502,453	-	-	-	-	(107,093)	395,360
roads	-	1,088,420	-	-	-	-	(1,008,314)	80,106
other structures	-	307,412	-	-	-	-	(153,455)	153,957
fixtures, fittings and furniture	-	-	-	-	-	-	-	-
plant, machinery and equipment	67,847	-	-	-	-	-	(67,847)	-
bridges	12,306	41,175	-	-	-	-	(53,481)	-
Total works in progress	80,153	1,939,460	-	-	-	-	(1,390,190)	629,423
Total property, plant and equipment, infrastructure	80,999,815	2,631,414	(5,279,762)	2,620,225	103,608	103,267	-	75,524,367

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.

	2018	2017
	\$	\$
Note 26 Trade and other payables		
Trade payables	1,121,263	755,069
Accrued expenses	146,100	209,109
Total trade and other payables	<u>1,267,363</u>	<u>964,178</u>

Note 27 Trust funds and deposits

Refundable building deposits	-	49,000
Section 137 seizures	170,577	170,577
Refundable civic facilities deposits	12,260	10,540
Other refundable deposits	4,290	13,900
Total trust funds and deposits	<u>187,127</u>	<u>244,017</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	187,325	174,819
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Non-current

Borrowings - secured	1,460,726	388,051
Total	<u>1,648,051</u>	<u>562,870</u>

Borrowings are secured over Council's rates revenue.

The maturity profile for Council's borrowings is:

Not later than one year	187,325	174,819
Later than one year and not later than five years	1,460,726	388,051
Later than five years	-	-
Total	<u>1,648,051</u>	<u>562,870</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
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
2017					
Balance at beginning of the financial year	314,182	320,528	61,360	52,544	748,614
Additional provisions	280,767	85,773	4,530	26,805	397,875
Amounts used	(253,388)	(59,895)	(9,912)	(23,157)	(346,352)
Balance at the end of the financial year	341,561	346,406	55,978	56,192	800,137
				2018	2017
(a) Employee benefits and oncosts				\$	\$
(i) Current					
Annual leave and RDO's				311,957	341,561
Long service leave				168,253	174,675
Sick leave				57,292	55,978
Employee entitlement on-costs				537,502	572,214
				39,867	42,402
				577,369	614,616
(ii) Non-current					
Long service leave				158,105	171,731
Employee entitlement on-costs				158,105	171,731
				12,696	13,790
				170,801	185,521
Aggregate carrying amount of employee benefits:					
Current				577,369	614,616
Non-current				170,801	185,521
				748,170	800,137
The following assumptions were adopted in measuring the present value of employee benefits:					
Weighted average increase in employee costs				7.27%	(1.57%)
Weighted average discount rates				2.20%	2.05%
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				311,957	341,561
- Other long-term employee benefits that do not fall due within 12 months after the end of the period measured at present value				225,545	230,653
				537,502	572,214
(ii) Non-current					
Long service leave representing less than 10 years of continuous service measured at present value				158,105	171,731
(iii) Employee Numbers (FTE)				60	56

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.

Note 30 Reserves

	Balance at beginning of reporting year	Increment	(decrement)	Balance at end of reporting year
(a) Asset revaluation reserve	\$	\$	\$	\$
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
2017				
Property				
Land	3,763,781	-	-	3,763,781
Buildings	4,053,075	-	-	4,053,075
	7,816,856	-	-	7,816,856
Infrastructure				
Roads	28,065,213		(5,560,972)	22,504,241
Bridges	4,334,186	281,210		4,615,396
Other structures	(227,086)	-	-	(227,086)
	32,172,313	281,210	(5,560,972)	26,892,551
Total asset revaluation reserve	39,989,169	281,210	(5,560,972)	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	\$	\$	\$	\$
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
2017				
Available-for-sale assets				
Investment in water corporation	7,576,998	185,955	-	7,762,953
Total fair value reserve	7,576,998	185,955	-	7,762,953

The available-for-sale financial asset reserve was established to capture the fair value movements in Council's Water Corporation investment.

	2018	2017
	\$	\$
Total Reserves	42,842,659	42,472,360

Note 31 Reconciliation of cash flows from operating activities to surplus (deficit)

Surplus/(Deficit)	1,788,345	1,848,039
Depreciation/amortisation	2,420,502	2,638,225
(Profit)/loss on disposal of property, plant and equipment, infrastructure	21,948	(93,674)
Impairment loss		103,267
Recognition of assets	-	-
Capital grants received specifically for new or upgraded assets	(1,306,288)	(697,403)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	(394,373)	(134,539)
Decrease/(increase) in other assets	(5,112)	(21,278)
Decrease/(increase) in inventories	(1,369)	(4,654)
Increase/(decrease) in trade and other payables	303,185	379,996
Increase/(decrease) in provisions	(51,967)	51,523
Increase/(decrease) in other liabilities	(56,890)	1,955
Net cash provided by/(used in) operating activities	2,717,981	4,071,457

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.

2018	Interest-bearing loans and borrowings	\$
Balance at beginning of reporting year		562,870
Changes from financing cash flows:		
Cash received	1,260,000	
Cash repayments	(174,819)	
Balance as at 30 June 2018		1,648,051

Note 33 Reconciliation of cash and cash equivalents

Cash and cash equivalents (see note 19)	9,398,697	7,640,664
Total reconciliation of cash and cash equivalents	9,398,697	7,640,664

Note 34 Financing arrangements

Credit Card	30,000	12,500
Used facilities	3,483	11,943
Unused facilities	26,517	557

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 2017, showed that the Fund had assets of \$58.9 million and members' Vested Benefits were \$51.2 million. These amounts represented 0.7% and 0.6% respectively of the corresponding total amounts for Tasplan.
- As at 30 June 2017 the fund had 134 members and the total employer contributions and member contributions for the year ending 30 June 2017 were \$1,777,084 and \$267,506 respectively.

	2018	2017
Fund	\$	\$
Defined benefits fund		
Employer contributions to Tasplan	11,672	13,853
	<hr/>	<hr/>
	11,672	13,853
Accumulation funds		
Employer contributions to super funds	442,515	407,758
	<hr/>	<hr/>
	442,515	407,758

Note 36 Financial Instruments

(a) Accounting Policy, terms and conditions

Recognised financial instruments	Note	Accounting Policy	Terms and Conditions
Financial assets			
Cash and cash equivalents	21	Cash on hand and at bank and money market call account are valued at face value.	On call and short term deposits returned a floating interest rate. The interest rate at balance date was 0.50% (0.25% 2016-2017) on call and 1.5% (1.5% 2016-2017) term deposits.
		Interest is recognised as it accrues.	
		Investments and bills are valued at cost.	
		Investments are held to maximise interest returns of surplus cash.	
Trade and other receivables			
Other debtors	22	Receivables are carried at amortised cost using the effective interest method. A provision for impairment is recognised when there is objective evidence that an impairment loss has occurred. Collectability of overdue accounts is assessed on an ongoing basis.	General debtors are unsecured and arrears attract an interest rate of 10% (10% 2016-2017). Credit terms are based on 30 days.
Available for sale financial assets			
Investment in Water Corporation	18	The 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.	Investment in TasWater provided return of 1.91% (1.96% 2016-2017) excluding unrealised gains/losses
Financial Liabilities			
Trade and other payables	26	Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice date.
Interest-bearing loans and borrowings	28	Loans are carried at their principal amounts, which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period it becomes due and recognised as part of payables.	Borrowings are secured by way of mortgages over the general rates of the Council. The weighted average interest rate on borrowings is 4.26% (7.03% in 2016-2017).
Bank overdraft	21	Overdrafts are recognised at the principal amount. Interest is charged as an expense as it accrues.	Council does not utilise an overdraft facility.

Note 36 Financial Instruments (cont.)

(b) 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:

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	4.26%	-	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

2017

	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	1.51%	253,460	7,380,304	-	-	6,900	7,640,664
Trade and other receivables		-	-	-	-	833,437	833,437
Investment in water corporation		-	-	-	-	28,530,771	28,530,771
Total financial assets		253,460	7,380,304	-	-	29,371,108	37,004,872
Financial liabilities							
Trade and other payables		-	-	-	-	964,178	964,178
Trust funds and deposits		-	-	-	-	244,017	244,017
Interest-bearing loans and borrowings	7.03%	-	174,819	388,051	-	-	562,870
Total financial liabilities		-	174,819	388,051	-	1,208,195	1,771,065
Net financial assets (liabilities)		253,460	7,205,485	(388,051)	-	28,162,913	35,233,807

Note 36 Financial Instruments (cont.)

(c) 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	
	2018	2017	2018	2017
	\$	\$	\$	\$
<i>Financial assets</i>				
Cash and cash equivalents	9,398,697	7,640,664	9,398,697	7,640,664
Trade and other receivables	1,227,810	833,437	1,227,810	833,437
Investment in water corporation	28,901,070	28,530,771	28,901,070	28,530,771
Total financial assets	39,527,577	37,004,872	39,527,577	37,004,872
<i>Financial liabilities</i>				
Trade and other payables	1,267,363	964,178	1,267,363	964,178
Trust funds and deposits	187,127	244,017	187,127	244,017
Interest-bearing loans and borrowings	1,648,051	562,870	1,681,895	606,555
Total financial liabilities	3,102,541	1,771,065	3,136,385	1,814,750

(d) 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.

(e) 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 36 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	2018	2017
	\$	\$
Balance at the beginning of the year	46,447	1,747
New/used Provisions recognised during the year	(749)	44,700
Amounts already provided for and written off as uncollectible	-	-
Amounts provided for but recovered during the year	-	-
Balance at end of year	45,698	46,447

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:

	2018	2017
	\$	\$
Current (not yet due)	64,505	33,450
Past due by up to 30 days	46,300	103,146
Past due between 31 and 180 days	603,260	440,096
Past due between 181 and 365 days	183,884	54,043
Past due by more than 1 year	329,861	202,702
Total Trade & Other Receivables	1,227,810	833,437

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 instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

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

Note 36 Financial Instruments (cont.)

The table below lists the contractual maturities for Financial Liabilities

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

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

2017	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$	\$	\$	\$	\$	\$	\$
Trade and other payables	964,178	-	-	-	-	964,178	964,178
Trust funds and deposits	244,017	-	-	-	-	244,017	244,017
Interest-bearing loans and borrowings	85,900	88,919	187,325	200,726	-	562,870	562,870
Total financial liabilities	1,294,095	88,919	187,325	200,726	-	1,771,065	1,771,065

Note 36 Financial Instruments (cont.)

(f) 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%	
2018		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
		\$	\$	\$	\$
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)

		Interest rate risk			
		-2 %		+1%	
2017		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
		\$	\$	\$	\$
Financial assets:					
Cash and cash equivalents	7,640,664	(152,813)	(152,813)	76,407	76,407
Trade and other receivables	833,437	(16,669)	(16,669)	8,334	8,334
Financial liabilities:					
Interest-bearing loans and borrowings	562,870	(11,257)	(11,257)	5,629	5,629

Note 37 Events occurring after balance date

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

Note 38 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

Alwyn Medwin Deceased (to February 2018)

Lynette O'Grady

Lindsay Newman

Scott Stringer

Leigh Styles

Terrance Shea

Matthew Sykes (from April 2018)

General Manager Dirk Dowling

Senior Managers Eleanor Strang

Buddika Ungamandadige

(ii) Councillor Remuneration

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

2017

Short term benefits

	Allowances	Vehicles	Total Compensation AASB 124	Expenses ¹	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Mayor	35,415	5,214	40,629	-	40,629
Deputy Mayor	20,182	-	20,182	-	20,182
Councillors	70,830	-	70,830	8,521	79,351
Total	126,427	5,214	131,641	8,521	140,162

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

(iii) Key Management Personnel Remuneration

2018 Remuneration band	Number of employees	Short term employee benefits		Post employment benefits		
		Salary ¹ \$	Vehicles ² \$	Superannuation ³ \$	Non-monetary Benefits ⁴ \$	Total \$
\$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

2017 Remuneration band	Number of employees	Short term employee benefits		Post employment benefits		
		Salary ¹ \$	Vehicles ² \$	Superannuation ³ \$	Non-monetary Benefits ⁴ \$	Total \$
\$120 001 - \$140 000	1	93,474	8,232	11,684	11,356	124,746
\$160 001 - \$180 000	1	153,015	997	19,126	2,127	175,265
Total		246,489	9,229	30,810	13,483	300,011

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

(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	\$19,354	Council owes \$313	30-day terms

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.

Note 39 Significant Business Activities

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

	Waste Management	
	2018	2017
<i>Revenue</i>	\$	\$
Rates	870,245	872,808
User Charges	336,135	333,049
Total Revenue	1,206,380	1,205,857
<i>Expenditure</i>		
<i>Direct</i>		
Employee Costs	434,523	414,073
Materials and Contacts	394,282	283,595
Utilities	300	250
<i>Indirect</i>		
Engineering & Administration	35,398	28,211
Total Expenses	864,503	726,129
<i>Notional cost of free services received</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	111,787	111,787
Opportunity cost of capital	17,515	24,140
Total Capital Costs	129,302	135,927
<i>Competitive neutrality adjustments</i>		
Rates and land tax	2,815	2,796
	2,815	2,796
<i>Calculated Surplus/(Deficit)</i>		
Tax Equivalent rate	227,276	365,145
Taxation equivalent	30%	30%
	68,183	109,544
Competitive neutrality costs	70,998	112,340

Note 40 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 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 40 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 2016-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 107

Amendments to AASB 107 require additional disclosures to enable the reader to evaluate changes in liabilities arising from financing activities. These disclosures include both cash flows and non-cash changes between the opening and closing balance of the relevant liabilities. Council has included a reconciliation of liabilities arising from financing activities in the Statement of Cash Flows at note 31.1.

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2018 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

(i) AASB 9 Financial Instruments

This standard is applicable to annual reporting periods beginning on or after 1 January 2018.

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 an entity's business model for holding the particular asset and its contractual cash flows.

The amortised cost model is available for debt assets meeting both a business model and cash flow characteristics tests. Amortised cost is to be used for assets with contractual terms giving rise to principal and interest payments. Where the business model is achieved by both collecting the contractual cash flows and from selling the financial asset, it may be classified as fair value through other comprehensive income. Any financial asset not held in either of these classifications, or where designated, will be classified as fair value through profit or loss. Gains or losses on financial assets at fair value are to be recognised in profit and loss unless the asset is part of a hedging relationship or, where the financial asset is an equity instrument not held for trading, and an irrevocable election is made to present all movements in other comprehensive income.

When adopted, the standard requires Council to reclassify all financial assets. This includes Council's classification and accounting for its significant investment in TasWater which is an available-for-sale financial asset. Council currently recognises changes in the fair value of its available-for-sale assets through other comprehensive income. Under AASB9 Council will make an irrevocable election for its equity investment in TasWater as 'fair value through other comprehensive income' and therefore the adoption of this standard will not impact the way movements in the fair value are accounted for.

The standard also introduces a new impairment model that requires impairment provisions to be based on expected credit losses, rather than incurred credit losses.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities. The derecognition rules have been transferred from AASB 139 *Financial Instruments: Recognition and Measurement* and have not been changed.

Council will apply the standard from 1 July 2018 using a retrospective approach with cumulative catch-up. This does not require Council to restate comparative figures, but will require a reconciliation of changes in classification of financial assets and financial liabilities.

Note 40 Other significant accounting policies and pending accounting standards (cont)

(ii) *AASB 15 Revenue from Contracts with Customers*

The standard is applicable to annual reporting periods beginning on or after 1 January 2019.

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 are will continue being recognised as revenue upfront assuming no change to the current grant arrangements.

For Council there will be a significant effect in the treatment of all grants with sufficiently specific performance obligations, but 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, \$938,766, will be deferred as a liability under AASB15 and progresively recorded as income as performance obligations are fulfilled.

Council will apply the standard from 1 July 2019 using a retrospecive approach with cumulative catch-up with an adjustment to Accumulated surpluses for the difference in accounting treatment on initial adoption.

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

This standard is applicable to annual reporting periods beginning on or after 1 January 2019.

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).

Note 40 Other significant accounting policies and new accounting standards (cont)

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.

Where the asset acquired is leased at a "Peppercorn" rate, Council is required to recognise the leased asset at its fair value, the remaining lease liability and the balance as income. These leased right-of-use assets have not previously been recognised.

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 5, will now be recorded as a liability, with revenue deferred until the commencement of the applicable rating period.

AASB 1058 requires the recognition of Volunteer services where they would have been purchased if not donated and the fair value of those services can be reliably measured.

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.

(iv) AASB 16 Leases

This standard is applicable to annual reporting periods beginning on or after 1 January 2019.

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.

AASB 16 will result in most of Council's operating leases being brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low-value assets which may remain off the balance sheet. Council's existing lease commitments are disclosed in Note 31.1

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. Council's current operating lease expenditure is shown at Note 19. In the Statement of Cash Flows lease payments will be shown as cash flows from financing activities instead of operating activities.

(v) AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture, AASB 2015-10 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB10 and AASB12 and AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

This standard is applicable to annual reporting periods beginning on or after 1 January 2022.

The amendments address an acknowledged 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.

AASB 2017-5 defers the effective date of AASB 2014-10 to 1 January 2022

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 41	Management indicators	Benchmark	2018 \$	2017 \$	2016 \$	2015 \$
(a)	Underlying surplus or deficit					
	Net result for the year		1,788,345	1,848,039	4,495,068	(913,395)
	Less non-operating income					
	Capital grants		1,306,288	697,403	737,352	450,000
	FAGs in advance		29,673	961,071	(917,075)	917,075
	Recognition of land under roads		-	-	4,077,582	-
	Add non-operational expenses					
	Gifted asset		-	110,140	-	-
	Demolition expense accrual		-	150,000	-	-
	Impairment write-down		-	103,267	-	-
	Net loss on disposal of assets for abnormal reasons					
	Underlying surplus/deficit	0	452,384	552,972	597,209	(273,491)
						2,006,979
(b)	Underlying surplus ratio					
	<u>Underlying surplus or deficit</u>		452,384	552,972	597,209	(273,491)
	Recurrent income		11,358,626	10,764,433	10,948,590	11,104,003
	Underlying surplus ratio %	0%	4.0%	5.1%	5.5%	-2.5%
	This ratio serves as an overall measure of financial operating effectiveness.					
(c)	Net financial liabilities					
	Liquid assets less		10,626,507	8,542,935	6,210,885	4,892,224
	total liabilities		3,850,711	2,571,202	2,300,877	2,499,156
	Net financial liabilities	0	6,775,796	5,971,733	3,910,008	2,393,068
	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>		6,775,796	5,971,733	3,910,008	2,393,068
	Recurrent income		11,358,626	10,764,433	10,948,590	11,104,003
	Net financial liabilities ratio %	0% - (50%)	59.7%	55.5%	35.7%	21.6%
	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>		51,396,966	51,621,631	57,491,206	53,947,637
	Current replacement cost		92,117,650	91,337,283	95,574,250	98,513,746
	Asset consumption ratio %		56%	57%	60%	55%
	<i>Buildings</i>					
	<u>Depreciated replacement cost</u>		10,654,055	10,926,129	1,133,856	11,640,141
	Current replacement cost		13,873,999	13,737,006	13,769,073	13,662,546
	Asset consumption ratio %		77%	80%	8%	85%
	<i>Drainage</i>					
	<u>Depreciated replacement cost</u>		1,393,671	1,059,004	924,853	777,659
	Current replacement cost		1,505,223	1,146,319	992,864	829,061
	Asset consumption ratio %		93%	92%	93%	94%
	This ratio indicates the level of service potential available in Council's existing asset base.					

Note 41 Management indicators (cont.)

	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

<u>Projected capital funding outlays**</u>	890,000	917,000
Projected capital expenditure funding***	958,000	513,000

Asset renewal funding ratio %

90-100%

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

	2018	2017	2016	2015
	\$	\$	\$	\$
<u>Capex on replacement/renewal of existing assets</u>	2,410,774	1,292,092	1,056,413	1,075,528
Annual depreciation expense	2,420,502	2,638,225	2,591,339	2,862,913
Asset sustainability ratio %	100%	100%	49%	41%
				38%

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			
Land improvements	350,748	485,635	836,383
Buildings	253,198	176,959	430,157
Plant, machinery and equipment	1,036,109	-	1,036,109
Fixtures, fittings and furniture	98,550	34,150	132,700
Roads	493,654	409,672	903,326
Bridges	178,515	-	178,515
Land improvements	-	30,000	30,000
Total	2,410,774	1,136,416	3,547,190

Note 42 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 2018.

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 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

As at 30 June 2017

	Note	Level 1	Level 2	Level 3	Total
Recurring fair value measurements		\$	\$	\$	\$
Land	25	-	4,470,300	-	4,470,300
Land under roads	23	-	4,077,582	-	4,077,582
Buildings	25	-	10,926,129	-	10,926,129
Roads, including footpaths & cycleways	25	-	-	45,953,413	45,953,413
Bridges	25	-	-	5,668,218	5,668,218
Other structures	25	-	-	1,059,004	1,059,004
		-	19,474,011	52,680,635	72,154,646

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

Refer to Note 18 for details of valuation techniques used to derive fair values.

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.

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 42 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	\$ 45,623,068	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	\$ 5,773,898	Useful life	Refer Note 17	The longer the useful life, the higher the fair value
Other structures	\$ 1,393,671	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 2018, the results of its operations for the year then ended and the cash flows of the Council, in accordance with the Local Government Act 1993 (as amended), Australian Accounting Standards (including interpretations) and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Dirk Dowling
General Manager

Date : 10 August 2018

