

Annual Report 2022-23





Acknowledgement of Aboriginal People and Country

Glenorchy City Council acknowledges the muwinina people as the traditional owners of this land. We recognise all Tasmanian Aboriginal people as the original owners and continuing custodians of the land and waters of this island, lutruwita. We pay our respect to Aboriginal Elders, past and present. We commit to working in a way that welcomes and respects all Aboriginal and Torres Strait Islander people.

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Message from the Mayor



Bec Thomas

Releasing Glenorchy City Council's annual report gives our community an opportunity to understand the decisions the Council made last financial year as we continue to work to deliver results and outcomes for our municipal area.

Although, by their very nature, annual reports are retrospective, they play a critical role in helping us evaluate our progress as we seek to achieve the goals mapped out in our strategic plan and examine the performance of the Council in delivering what the community wants and expects.

This annual report is essentially the foundation we are seeking to build on and strengthen - this financial year, and the next, and the next, creating a dynamic strategy that supports our decision making, resource allocation and community investment.

This is the first annual report of the new Council elected by the people of Glenorchy in 2022, and I can confidently say that both collectively and individually, we are determined to deliver the very best representation we can to our community - a community that, as it continually grows, continues to change.

Glenorchy is a growing city. We are seeing more demand for services and infrastructure than we have ever seen in the past, and we are doing everything we can to assess those needs and ensure we are factoring them into our planning processes, now and into the future.

As a Council, we accept there are challenges. We also accept our role to step up and meet them to the very best of our ability. Accordingly, this Council has taken the responsibility of ensuring that when its term ends in 2026, the City of Glenorchy will have zero net debt and an operating surplus.

As the annual report shows, this goal is a significant challenge against the backdrop of increasing costs and more people, quite rightly, seeking more services and more investment. But just because it might not be easy, that doesn't mean we shouldn't aim to make it happen.

We believe it is important for Glenorchy to break its cycle of deficit budgets. By balancing the books, the Council is in a much stronger financial position to invest in larger and more resource-intensive projects on behalf of our ratepayers.

The report shows the Council's commitment to getting on with the work the community expects. I was particularly pleased that, for the first time in a long time, the Council fully expended its capital renewal program to ensure residents have the road and footpath infrastructure they need to go about their daily tasks.

We also commenced and completed the first stages of a series of playground upgrades which will progressively deliver exciting new recreation spaces for families right around our community which are vital cogs in keeping people connected and active.

The Council is also continuing to take a proactive approach to early intervention programs to minimise anti-social behaviour and ensure our community is as safe as it can possibly be.

In closing, I would like to thank all of Council's employees for their hard work in supporting the community and getting the job done. I look forward to continuing with the work and strategy Council has set itself to deliver the very best Glenorchy we can, for the ratepayers and residents we serve.

A handwritten signature in black ink, appearing to read 'Bec Thomas'. The signature is fluid and cursive, written over a white background.

**Ald. Bec Thomas
Mayor**

July 2023

Message from the General Manager



Tony McMullen

2022/23 has been a busy year at Glenorchy City Council, with highlights being the election of a new Council, delivery of Council projects and services and initiatives to future-proof our City, a continued focus on our community and responsible financial management.

Election of a New Council

In 2022/23, we said farewell to the outgoing Council that had led the City since 2018, creating a strong platform for our City's future. In particular, I acknowledge outgoing Aldermen Peter Bull, Simon Fraser, Gaye Richardson and Angela Ryan for their dedicated service to the City.

In the October 2022 elections, we welcomed Alderman Bec Thomas back as Mayor, along with new Deputy Mayor, Alderman Sue Hickey and a refreshed Council. Our 10 elected members were: Alderman Bec Thomas, Alderman Sue Hickey, Alderman Josh Cockshutt, Alderman Jan Dunsby, Councillor Molly Kendall, Alderman Steven King, Councillor Harry Quick, Alderman Kelly Sims, Alderman Stuart Slade and Alderman Russell Yaxley. I extend my congratulations to our new and returning Aldermen.

The newly-elected Council got straight down to work, developing the priorities for its term in office and working as a united team around the Council table. As part of their first meeting, elected members endorsed their 2022 Statement of Intent and Legacy, a document that express how they intend to a make a positive difference in the community.

On 26 June 2023, Alderman Kelly Sims vacated her office and Alderman Shane Alderton was elected on countback to the vacant elected member position.

Delivering Priority Projects and Services

At the start of the 2022/23 budget process, we asked the Glenorchy community what their top priorities were for Council services. The community prioritised capital works for parks, playgrounds and open spaces, roads and footpaths and stormwater drainage.

In 2022/23, Council has delivered on many of these community priorities and has built a solid platform to continue to deliver in future years.

Council performed exceptionally well by fully delivering its 2022/23 renewal capital works program - which renews transport, property and recreation and stormwater assets programmed under our asset management plans - a significant improvement in capital works delivery. This has included resurfacing of 12 km of roads, replacement of 9km of footpaths, \$1.7m in stormwater works at Chandos Drive, Humphreys Rivulet and New Town Rivulet, a new public toilet at Windermere Bay, an upgraded track at Berriedale Bay and replacement of various picnic shelters, seats and barbecues.

We also saw an extensive list of major projects completed or multi-year projects well underway.

- Montrose Bay Skatepark: Works practically completed by June 2023.
- Prince of Wales Bay sports ground drainage & removal of detention pond: Complete.

- Playspace renewal program: 4 playspace upgrades completed in 2022/23: Booth Avenue, Barry Street, Collinsvale and Cairnduff Reserve.
- North Chigwell Oval: Ground works and lighting complete. Facilities building to commence in 2023/24.
- KGV Soccer facilities: Resurfacing and lighting complete. Facilities building to commence in 2023/24.
- Giblins Reserve playground: Underway with an estimated completion date of December 2023.
- Tolosa Park Redevelopment Stage A: Successful tenderer selected by TasWater. Works to commence September with an estimated completion date of mid 2024.
- \$1.5m funding formally approved by the Federal government, June 2023 to upgrade 10 playspaces within the City.

In 2022/23, reviews were carried out into our child care service, creative communities (Moonah Arts Centre) and community development programs to ensure they were delivering best value to the community. This led to decisions to retain and invest in our child care service, to renew the business plan for the Moonah Arts Centre and a restructure of our community development team to better align to community priorities.

Future-Proofing our City

In March 2023, Council approved its new Strategic Plan 2023-2032. This Plan charts our City's course over the next decade to achieve our Council's purpose of being a welcoming Council, representing our community and providing services to make Glenorchy a better place every day. Some key objectives of the new Plan are to deliver services to meet our communities needs, working for a safe and clean City, celebrating our proud and vibrant City, responsibly managing our City's resources to deliver what matters most, improving the quality of our urban and rural areas and protecting and managing our City's natural environment and special places now and for the future.

Council has been an active participant in the Future of Local Government Review being carried out by the Local Government Board for the State government. Council is open to changes from this process that would benefit the Glenorchy community. However, Council's submission to the Review was that there was, as yet, insufficient information to warrant a multi-decadal, multi-billion dollar decision to change our Council's boundaries. The Review process continues beyond the end of the 2022/23 year.

The effects of climate change are impacting on our City. In 2022, residents in part of Berriedale were affected by flash flooding as a result of localised heavy rainfall. Council officers responded initially with a clean up of debris followed by extensive (and ongoing) upgrades to the local stormwater system to improve its capacity to cope with future events.

Project Hudson, a \$5.5m multi-year project to replace Council's core technology, started during the year. The project aims to improve customer experience, user experience and increase productivity by adopting leading edge technology.

Works on Council's new landfill cell were completed in July 2022 and the new cell opened for receipt of waste in October 2022, with over 11,500 tonnes of waste disposed there to the end of 2022/23. The new cell extends the life of our landfill to between 2030 and 2038 (depending on the tipping rate), while we renewed our recycling contract, along with partner Councils in the Southern region under the umbrella of the newly-formed Southern Tasmanian Regional Waste Authority.

Since its inception, Council's FOGO service has diverted over 20,000 tonnes of organic waste from landfill. There is very high community takeup, with 98% of eligible households involved in this service. The FOGO service is responsible for a 54% reduction in Council's greenhouse gas emissions.

A new long-term agreement was recently finalised for the ongoing capture of gas from the Jackson Street Landfill which in turn increases power generation and royalty payments to Council.

Focusing on our Community

Council undertook extensive community consultation in reviewing its Community Engagement Framework, which was awarded the Organisational Excellence Award at the Local Government Professionals Tasmanian Awards, along with a Community Service Delivery Award for our successful 'Full Gear' Motorcycle Safety Program.

In January 2023, Council reviewed and adopted its Statement of Commitment on Housing, with a focus on Council's core functions in the housing space - namely, planning, land release and advocacy. Council is actively working on projects to zone more land for housing in our City and has also approved disposal by sale of 6 properties, with a property at Taree Street sold to the Tasmanian Government for future affordable housing use.

As part of Council's steps towards reconciliation with our Aboriginal and Torres Strait Islander community, Council endorsed a draft Reconciliation Action Plan (RAP) for community consultation in June 2023. The RAP sets out the actions that Council will take to make our organisation and our City a more welcoming place for Aboriginal and Torres Strait Islander people. As 2022/23 drew to a close, Council was undertaking the statutory process to donate a small parcel of land at 12 Rothesay Circle, Goodwood to Karadi Aboriginal Corporation.

In the youth space, Council, together with the State government, co-funded a trial with PCYC working with young people to encourage better choices and enable better opportunities for those young people.

The Glenorchy Jobs Hub, which aims to bring job seekers and employers together to create and fill job opportunities and at the end of 2022/23 was well on track to have placed 1,000 jobseekers in jobs by its two year anniversary in August 2023.

Responsible Financial Management

Council started the financial year predicting a \$4.5m underlying deficit and finished the year at an underlying deficit of \$1.2m - a performance \$3.3m better than anticipated and on track to return to surplus in 2025-26.

Council's debt levels are low, with debt at 30/6/2023 of \$1.62m, a reduction on the \$2.25m in debt at the start of the financial year.

In closing, I'd like to acknowledge the continuing efforts of our dedicated and hard working Mayor, elected members and Council staff who make all of this happen, working together to "make Glenorchy a better place every day".



Tony McMullen
General Manager

About Glenorchy

Located on the western shore of the Derwent River, the City of Glenorchy is Tasmania's fourth largest local government area with a population of just over 51,000 people distributed over an area of 121km. The Muwinina Aboriginal people inhabited the area for some tens of thousands of years. Europeans began settling Glenorchy in 1804.

In 1864, Glenorchy was proclaimed a municipality and in 1964 it was granted City status.

Glenorchy is a vibrant, progressive City with unique physical, built and community assets that has experienced significant growth in the last few years. From 2016 to 2021, the City's population increased by 4,167 people (9.0%). This represents an average annual population change of 1.74% per year over the period. The largest change in age over this time was an increase of nearly 3,500 people in the 25-34-year age group. With a median age of 37, the local government area has the equal second youngest demographic in Tasmania.

Glenorchy is culturally diverse, with 21.38% of people living in the City born overseas. Of the people born overseas, 33% arrived from 2016 onwards. Our residents come from 72 different countries and nearly 19% speak a language other than English at home.

The City is also home to 5.4% of the population who identify as Aboriginal or Torres Strait Islanders, which is higher than the Greater Hobart area. Glenorchy City's Gross Regional Product - the amount of wealth generated by businesses, organisations and individuals working in the area - was \$2,608m in 2021, approximately 7.5% of Tasmania's Gross Regional Product.

There are more jobs in Greater Glenorchy than resident workers. This means the City not only provides work for its residents, but it also employs and attracts people from across the region. Healthcare and social assistance is the largest employer in the City of Glenorchy, making up 15.1% of total employment. This sector also employs more of the City's resident workforce than any other industry sector. Other large employment areas are the manufacturing industry making up 13.1% of total employment and construction and retail trade each making up 10.8% of total employment.



Your Council

(July 2022 – October 2022)



Mayor

Alderman Bec Thomas

First Elected 2018

Elected Deputy Mayor 2020

Elected Mayor 2021

COMMITTEE MEMBERSHIP

- General Manager's Performance Review Committee
- Glenorchy Planning Authority



Deputy Mayor

Alderman Steven King

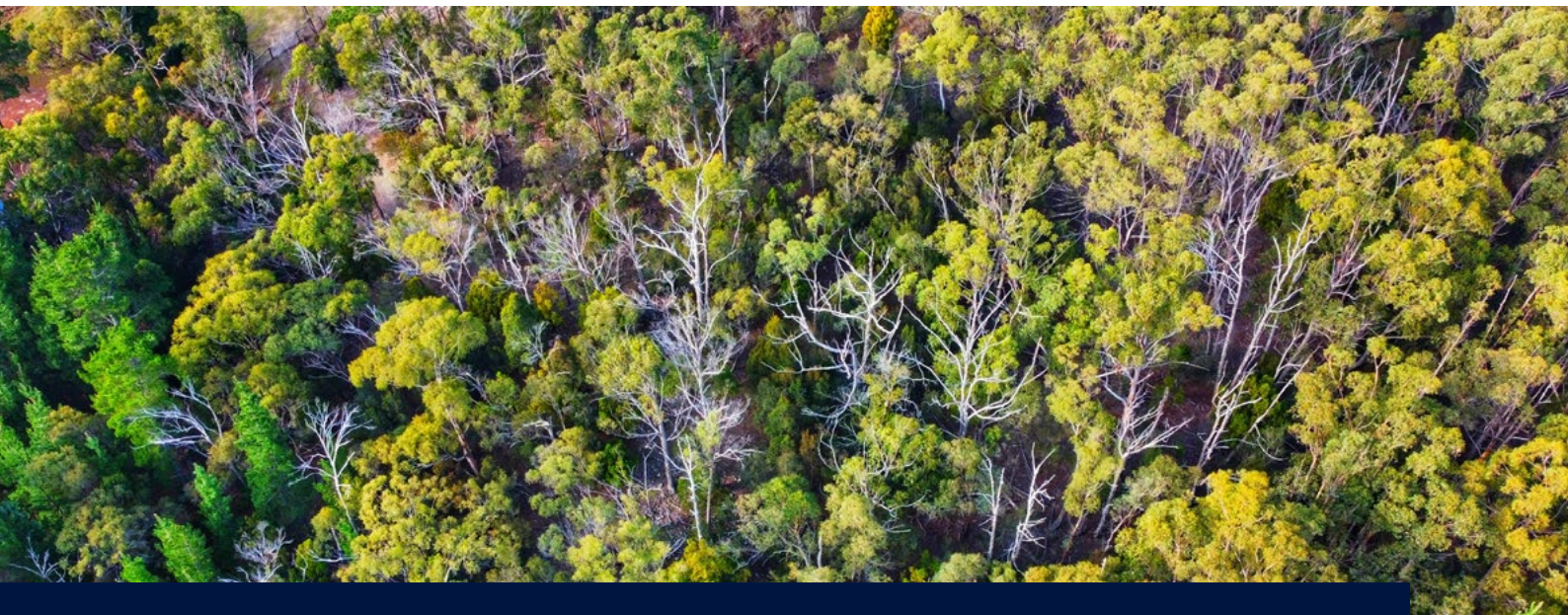
First Elected 2008

Re-elected 2014, 2018

Elected Deputy Mayor 2021

COMMITTEE MEMBERSHIP

- Glenorchy Carols Working Group
- Glenorchy Christmas Carols Grants Working Group
- Glenorchy Planning Authority
- Audit Panel (Proxy)





Alderman Jan Dunsby

First Elected 2014

Re-elected 2018, 2023.

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- General Managers Performance Review Committee
- Access and Inclusion Reference Group



Alderman Simon Fraser

First Elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy Emergency Management Committee



Alderman Peter Bull

First Elected 2018

COMMITTEE MEMBERSHIP

- Audit Panel
- Citizen and Young Citizen of the Year Selection Committee
- Glenorchy Community Awards Working Group



Alderman Angela Ryan

First Elected 2020

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Audit Panel



Alderman Gaye Richardson

First Elected 2018

COMMITTEE MEMBERSHIP

- General Manager’s Performance Review Committee
- Glenorchy Carols Working Group
- Glenorchy Arts and Culture Reference Group
- Glenorchy Christmas Carols Grants Working Group



Alderman Kelly Sims

First Elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Glenorchy Arts and Culture Reference Group
- Healthy Communities Reference Group



Alderman Melissa Carlton

First Elected 2018

COMMITTEE MEMBERSHIP

- Glenorchy Access and inclusion Reference Group
- Wellington Park Management Trust



Alderman Sue Hickey

First Elected 2011 Re-elected 2021

COMMITTEE MEMBERSHIP

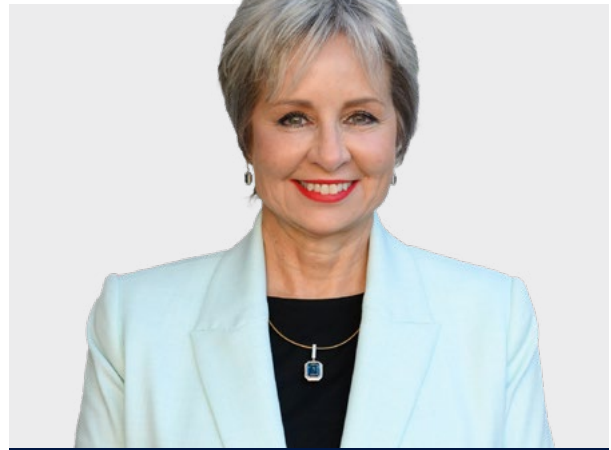
- Safer Communities Reference Group
- from September 2021

Your Council

(November 2022 – June 2023)



Mayor



Deputy Mayor

Alderman Bec Thomas

COMMITTEE MEMBERSHIP

- General Manager’s Performance Review Committee
- Glenorchy Planning Authority
- TasWater Owners Representative Group
- Community & Volunteer Awards Working Group
- Southern Tasmanian Regional Waste Authority

Alderman Sue Hickey

COMMITTEE MEMBERSHIP

- Glenorchy Audit Panel
- General Manager’s Performance Review Committee





Alderman Steven King

First Elected 2008

Re-elected 2014, 2018, 2022

Elected Deputy Mayor 2021

- Glenorchy Planning Authority
- Glenorchy Emergency Management Committee



Alderman Jan Dunsby

First Elected 2014,

Re-elected 2018, 2022

- Glenorchy Planning Authority
- Glenorchy Audit Panel (Proxy)
- General Manager's Performance Review Committee



Alderman Russell Yaxley

First Elected 2022

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority
- Community & Volunteer Awards Working Group



Alderman Josh Cockshutt

First Elected 2022

COMMITTEE MEMBERSHIP

- Glenorchy Planning Authority



Alderman Stuart Slade

First Elected 1991

Elected Deputy Mayor 1996-2005

Elected Mayor 2011-2014

Re-elected 2014, 2022

COMMITTEE MEMBERSHIP

- Community & Volunteer Awards Working Group

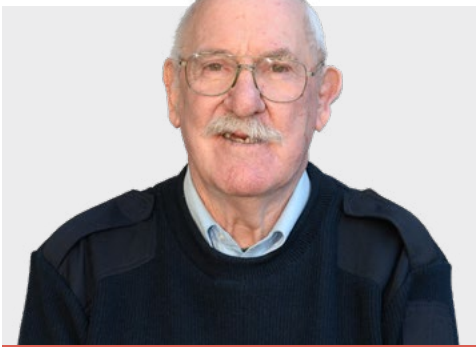


Councilor Molly Kendall

First Elected 2022

COMMITTEE MEMBERSHIP

- Wellington Park Management Trust



Councilor Harry Quick

First Elected 2014,

Elected Deputy Mayor 2014

Re-elected 2022.

COMMITTEE MEMBERSHIP

- Glenorchy Audit Panel



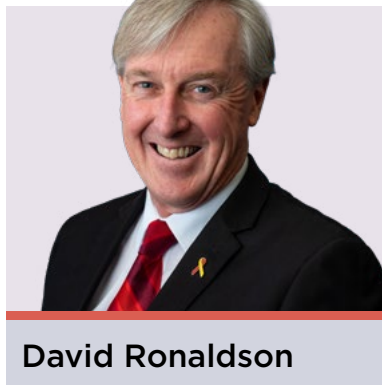
Alderman Kelly Sims

First Elected 2018

Re-elected 2022

COMMITTEE MEMBERSHIP

Executive Leadership Team



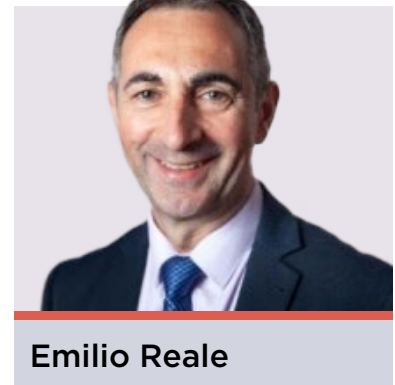
Executive Manager Stakeholder Engagement

- Emergency Management
- Executive Support
- Communications
- Elected Member Support
- Community Engagement
- Events
- Strategic and Corporate Planning
- Economic Development



Director Corporate Services

- Corporate Governance
- People and Culture
- Finance
- ICT
- Customer Services
- Community
- Public Compliance
- Information Management
- Glenorchy Jobs Hub



Director Infrastructure and Works

- Property, Environment and Waste
- Infrastructure, Engineering and Design
- Works
- Planning
- Building and Plumbing
- Environmental Health
- Development Administration

Purpose and Values

We are a welcoming Council, representing our community and providing services to make Glenorchy a better place every day.

We are a proud city; a city of arts; of opportunity; of partnerships; a city that makes exciting things happen.

Our Values

People

We value our diverse and welcoming community. We believe that each person is equal and has a positive contribution to make, with their rights respected and their opinions heard and valued.

Opportunity

We value innovation, flexibility and imagination and strive to create social and economic choices and opportunities for all.

Place

We work together to future proof our City so we can enjoy a good quality of life and a safe, sustainable and healthy environment. We respect our heritage and have pride in our City.

Together

We commit to work as a united Council team to build relationships and partnerships within and outside our community to make a difference in Glenorchy.

Accountable

We are accountable to each other and the Glenorchy community for the difference we make to the life of our City.

Our Goals

Making Lives Better

Our community faces a range of social and economic challenges. Council's role is to advocate for, and work with others to, improve the daily lives of people in our City.

Open for Business

Council seeks to be a City which is 'easy to do business with' while managing our City's growth responsibly.

Building Image and Pride

Our community values a strong sense of connection and a positive City image and Council strives to promote these.

Leading our Community

Council exists to represent the best interests of the people of Glenorchy, working together to manage community resources and further community priorities.

Valuing our Environment

Our community values the facilities provided in our City to improve its quality of life and protection of our natural environment and special places now and for the future.

The Year in Review

22/23 Annual Plan – Highlights Section

The 2023 financial year saw progress for Glenorchy City Council with a number of major projects / programs being implemented and the 2022 local government elections taking place delivering a new Council for the coming four-year term.

With the local government election process taking place early in the financial year, Council continued to focus on delivery for the community within the financial means of Council's budget.

Welcome to the new Council

We saw the election of a new Glenorchy City Council at the October 2022 local government elections – the first local government election in Tasmania with compulsory voting.

The turnout rate was pleasing, with 82.7% of Glenorchy voters casting their ballots – just short of the 84.8% Statewide average.

The community welcomed back Mayor Bec Thomas, Deputy Mayor Sue Hickey, Aldermen Jan Dunsby, Steven King and Kelly Sims who were re-elected from the previous Council, returning Alderman Stuart Slade and Councillor Harry Quick and newly elected members, Councillor Molly Kendall and Aldermen Josh Cockshutt and Russell Yaxley.

The incoming Council was straight back down to business, after making their declarations of office at the beginning of November. This was followed by a series of induction sessions to brief elected members on the current status of the Council.

At the first meeting of the Council on 28 November 2022, Council adopted a Statement of Intent and Legacy which included the following aims:

- being progressive, proactive and innovative
- being honest and trustworthy
- being open to feedback
- continually learning and practising good governance
- hearing both sides before making judgement

The Statement of Intent and their aspiration statement of their combined legacy can be found on Council website at

www.gcc.tas.gov.au/alderman-statement-of-intent-and-legacy



Making Lives Better

Glenorchy CBD Safety and Youth Engagement Update

The issue of public safety in the Glenorchy CBD has been of great concern for the community and the newly elected Council since coming to office in November 2022. Council has lobbied the State Government hard for further resources, including a consistent, proactive police presence, and has been successful in gaining that support which has seen an ongoing police presence in the area before and after school hours.

Council has also led a multi-agency approach to address these issues, partnering with organisations like the Department of Education, Children and Young People, PCYC, Mission Australia and Salvation Army to work directly with young people in the area. This work was supported by a \$50,000 grant from the State Government through 2022-23 to undertake a PCYC trial involving Cosgrove High School. These partnerships have already shown a positive reduction in anti-social behaviour.

Council resolved a number of actions to pursue including; continuation of a private security presence in the Glenorchy CBD across the week at varying times and days until 30 June 2023, Council has also been successful in co-funding, with the State government a program for the PCYC to work with young people in Glenorchy to engage in community activities.

Council's Draft Reflect Reconciliation Action Plan

Council has a long and proud history in working with our Aboriginal Community. In 1997, Council committed to reconciliation through its *Commitment to Aboriginal Australians* statement.

Throughout this year Council has worked hard to develop its first Reflect Reconciliation Plan (RAP).

The RAP development follows 12 months of work with Elected Members and Council staff, listening to our Aboriginal and Torres Strait Islander community, assisted by Reconciliation Tasmania, to draw up an action plan. The RAP aims to improve the way that Council works with our community to promote reconciliation and increase inclusion and cultural safety.

Community Engagement Framework Review

Building on the initial 2016 Community Engagement Framework, Council reviewed the existing document and approach to Community Engagement with a full review during the year.

The new Framework continues the much-valued face to face meetings with community members via Community Yarns and Community Pop Ups, and commits to 4 Yarns and 6 Pop ups per year.

Council also decided to continue to use its online engagement tool, *Let's Talk, Glenorchy*, which provides community members a variety of ways to interact with Elected Members and the Council.

Council resolved to discontinue the Glenorchy Matters Panel to focus more on the above engagement methods.

A big thank you to members of the community who provided feedback during the review process, for your input. Thank you also to community members who comprised the Community Engagement Framework Review Working Group for their hard work and diligence.

Housing Action Plan

Under its Statement of Commitment on Housing, Council aims to work with others to increase the supply of housing within the City. Council's core roles are as a planning and building authority approving new developments and seeking rezonings; as a landowner investigating the release of land suitable for housing, and as an advocate working with the government and the community housing sector to focus attention on this important area.

During the past twelve months Council has granted 61 planning permits for a combined 253 new multiple dwellings.

Council continues to work with the Hobart City Council and the State government on the potential for more housing along the Northern Suburbs Transit Corridor.

Council has started land disposal investigations for larger sites at Norman Circle in Glenorchy and Main Road, Austins Ferry - which will be subject to future community consultation. Council has also disposed of land in Taree Street, Chigwell to enable residential development.

Community Strategy

Council's Community Strategy focuses on the four key pillars of Accessible, Safe, Healthy and Learning. Under these key pillars Council has delivered:

Accessible, inclusive and diverse delivered the Multicultural Hub signed Refugee Welcome Zone Declaration, delivered a Refugee Week dinner and Advisory meeting at the Multicultural Hub and supported Karadi Aboriginal Corporation NAIDOC Week events.

Safe engaged key stakeholders in responding to CBD Safety, including the development of a Community Action Plan, researched best practice youth spaces and programs, delivered the weekly Safer Communities project at Salvation Army, made submissions to Government and Liquor Licensing regarding the Responsible Gambling Mandatory Code of Practice and Gaming Control (Community Support Fund) Regulations 2022, delivered Full Gear Motorbike Safety programs at Bucaan Community House and supported pilots in the north of the State

and Derwent Valley; and commenced the Greater Hobart Sparking Conversations-Igniting Action bushfire resilience project.

Healthy delivered the HAPPY Youth Mentor Program at Montrose Bay High School, delivered the Mental Health First Aid Instructor Course to train 10 new facilitators to increase community capacity to support people with mental illness, and commenced the partnership project with Volunteering Tasmania-Leading Mental Health in Volunteer organisations.

Education and Learning for Life established the funded 26TEN Community Project. This included promoting the value of Language, Literacy and Numeracy (LLN) to the community through pop-ups at Northgate, Claremont Plaza, the Jobs Hub Expo, the Nyrstar newsletter, Glenorchy Rate Payers (21,000) notices, launch of Glenorchy Reads, a 26TEN Steps Community workshop presentation at Golden Years School for Seniors, and delivered the weekly School for Seniors program at the Golden Years Club.



Valuing Our Environment

Throughout the year Council has commenced and delivered a number of projects.

Gibbins Reserve Playspace

In August 2021 Council approved a major Playspace at Gibbins Reserve in Goodwood. This was due to a scope change to an earlier proposal which combined two Playspaces into one. The Australian Government is contributing \$2m and Council is contributing \$1.4m. The variation of scope was approved by Government on 10 March 2022.

Works on this Project commenced in late March 2023, with earthworks substantially underway and the installation of a number of pieces of play equipment in progress. The new public toilets are nearing completion, and this project is expected to be completed near the end of the 2023 calendar year.

Montrose Bay Foreshore Skatepark

The \$620,000 Federal, State and Council-funded project for the construction of a new regional skatepark at the Montrose Bay Foreshore Reserve commenced during this financial year. The skatepark has been designed based on extensive community consultation with members of the skateboarding fraternity. It also has wide-ranging community support. The earthworks commenced in late March 2023. The concrete works including ramps and other forms are now completed and vegetation reinstatement is underway. This project is expected to be complete in August 2023.

Prince of Wales Bay Sports Ground

The sports grounds at Prince of Wales Bay are shared facilities between softball, baseball and soccer. The Glenorchy Knights Football Club was successful in gaining a \$155,000 state government election commitment grant through the Community Sports and Recreation program to improve drainage on the western ground to prevent the pooling of water on the playing surface. Council also made a co-contribution to level out and resurface the playing surface which has vastly increased the available playing surface by accommodating two additional junior soccer fields.

The project was completed during the year with the grounds being heavily utilised by the incumbent soccer, softball and baseball clubs.

Football (Soccer) Projects

During the financial year the synthetic pitch replacement at King George Fifth Oval was completed and certified to FIFA standards along with all fencing surrounding the pitch. The new LED lighting is complete and operational. At North Chigwell the new LED lighting was completed with new ground grass sown and growing. Pavilion design at both venues is complete with develop applications and tender processes underway and the new pavilions to be completed during the 23/24 financial year.

BMX Track Relocation

Negotiations with the Southern City BMX Club, Sorell Council and the Tasmanian Government regarding the relocation of the BMX track to Pembroke Park in Sorell will deliver a brand new, state of the art BMX facility to Southern Tasmania while allowing Glenorchy to progress its vision for the area under the Berriedale Peninsula Master Plan. Sorell Council have agreed to construct the track and it is estimated the track will be completed in October/November 2023. Sorell has confirmed they are in discussions with the BMX club and MONA on the timing of the relocation, aiming to minimise the time the club will be without a track.

Tolosa Park Dam Reintegration Project

TasWater and Glenorchy City Council are jointly funding the first stage of works under the master plan for the former reservoir area to transform it into an open parkland. Under the agreement, TasWater will contribute \$3.2m of the estimated \$6.208m cost of the Stage A works, with the Council funding the balance.

The initial dam decommissioning and remediation works, to be carried out by TasWater, will see the 20-metre-high dam wall partially demolished with the fill from the wall used to create an open parkland with completed earthworks, levelled, usable areas, water features, established grassed areas and the formation of future walking trails (to be completed in further stages). TasWater will then hand the area back to the Council to continue to develop as funding becomes available.

Works are expected to commence in September 2023 with a completion of earthworks expected to be completed in April 2024.

Playground Renewal

Following the adoption of the Playspace Strategy in the previous year, Council continues to invest and redevelop a number of its play spaces across the municipality. During this year playspace replacement works have been completed at Booth Avenue, Barry Street Reserve, Collinsvale Reserve and Cairnduff Reserve. Council is now focusing on the 23 /24 financial year upgrade to several local playspaces, with \$1.5m in Federal funding and Council's own \$1m allocation to the Benjafield Park playspace in Moonah.

Eady Street (Ian 'Jessie' James Ground) Amenities Building

The new \$1.18m Federal, State and Council funded project to build a new sports facility building for Glenorchy Stags RUFC, Wellington Cricket Club and Glenorchy Knights football club at the Eady Street Recreation Reserve was completed early into the new financial year.

This new facility providing new change areas, social space and kitchen replaces the former change room facility and adds attractive and modern facilities for the tenant clubs.

Annual Waste Management Strategy Progress

Council's ten year Waste Management Strategy sets out three key goals:

- To promote the sustainable management of resources.
- To provide convenient and affordable waste services that meet the needs of the community.
- To minimise negative impacts of waste on the natural and built environments.

During the year several key actions to support strategy occurred:

- Council's FOGO service has diverted over 20,000 tonnes of organic waste from landfill. Currently 98% of eligible households are involved in this service.
- The FOGO service is responsible for a 54% reduction in Council's greenhouse gas emissions.
- Construction of a new waste cell at Jackson St landfill - since opening in October 2022 over 11,500 tonnes of waste have been disposed.
- A new long-term agreement has recently been finalised for the ongoing capture of gas from the Jackson Street Landfill which in turn increases power generation and royalty payments to Council.
- Establishment of the Southern Tasmanian Regional Waste Authority (STRWA). The STRWA is developed to coordinate solid waste reduction and disposal at a regional level for a more sustainable future.



Leading Our Community

Glenorchy City Council 2023-2032 Strategic Plan

Every local government in Tasmania needs to develop and maintain a Strategic Plan. The purpose of the Plan is to set Council's strategic direction over the projected 10-year period. The Strategic Plan contains the purpose, values, community goals, objectives, strategies and measures of success to define that future direction. The plan is to be reviewed every four years and the newly elected Council completed this through an intensive period during January and February 2023.

At the March 2023 Council meeting the 2023-2032 Glenorchy City Council Strategic Plan was adopted with the five key themes remaining Making Lives Better, Valuing our Environment, Leading our Community, Building Image and Pride, and Open for Business.

Land Disposals and Investigations

Under its Statement of Commitment on Housing, Council recognises it has a part to play in contributing to land supply for housing. This is done by identifying land surplus to community needs after following thorough community consultation processes.

During the year Council resolved to dispose of 2.66ha of land at 23a Norman Circle Glenorchy, by sale and commenced the formal s. 178 process to consult with the community on the proposed disposal of a small parcel of land at 12 Rothesay Circle Goodwood, by donation to Karadi.

Council continues to identify and investigate the potential of properties across the municipality for sale.

Future of Local Government Review Options Paper

Throughout 22/23 the State Government continued with the Future of Local Government review via an independent review board. Council made submissions to the Review Board addressing questions posed. Council's key points were:

- Council looks forward to continuing to engage constructively with the Review process as it proceeds.
- Council intends to remain open to potential reform opportunities while honouring its duty to look after the best interests of its community.

- As there is not yet enough specific detail about the structural reform pathways, it would be premature of Council to form a concluded view. However, Council looks forward to exploring options and moving towards informed consent.

Note: *The State Government announced on Sunday 16 July 2023 that there would be no forced amalgamations as an outcome of the Future of Local Government Review.*

Local Government Elections Review Process

The Minister for Local Government in Tasmania, Nic Street MP wrote to all Tasmanian Councils asking for feedback on the October 2022 local government elections, following the introduction of compulsory voting.

Council endorsed a submission making several suggestions, including the consideration of a single polling day, improved systems to confirm voter identity, reviewing the requirement to vote for a minimum of 5 candidates with a view to increase the minimum to the number of members to be elected, and the transfer of responsibility of the General Manager's Roll to the Tasmanian Electoral Commission.

Review of Council Services

During the year Council undertook a review of two services, the Moonah Arts Centre (MAC) and Council's Community Development function.

Through this review a range of opportunities were identified for the MAC including improved revenue into the centre and exploring potential cost sharing opportunities that have been built into a new business plan. Also, the Arts and Culture/MAC team has been renamed to "Creative Communities" to better reflect its grassroots community function.

Regarding Council's Community Development team, the aim of the review was to ensure this team is best structured to deliver on Council's Community Strategy and demonstrate the department's contribution to Council's goal of "making lives better", in delivering for the community. Several improvements were made around communication, structure of the team and identity.

Building Image & Pride

Communications Growth

Throughout the year Council's communications were focused on improving our reach into the community and ensuring residents and ratepayers knew where they could access up to date reliable information.

Council concentrated delivering news via the Glenorchy Gazette, on Council's website (which averages approx. 40,000 sessions per quarter) and via its social media platforms Facebook and Instagram (which continue to increase page views to over 150,000 per quarter).

Glenorchy Christmas Carols Grants

For Christmas 2022 Council trialed a grants program for community to conduct their own Christmas Carol events that were free to attend, held during December 2022 and in the Glenorchy local government area.

In the first year 6 different events were supported, conducting activities across Collinsvale, Austins Ferry, Rosetta and Moonah with over 2,000 people attending.



Community & Volunteer Awards

25 of Glenorchy's highest achievers and volunteers were recognised at the Glenorchy Community and Volunteer Awards held during National Volunteer Week.

Council combined its previous Community Awards program and Volunteer Awards ceremony together for the first time this year to heighten the contribution of people doing so much in the municipality.

Congratulations to this year's winners:

- Glenorchy Citizen of the Year - Lucy Baker
- Glenorchy Young Citizen of the Year - Emily Gamez
- Glenorchy Senior Citizen of the Year - Corrie Bartle
- Glenorchy Local Hero Award - John Shoobridge
- Glenorchy Sports Achievement of the Year Award - Arielle Cannell
- Glenorchy Business Person of the Year - Belle Parker

Moonah Taste of the World Festival Review

The Moonah Taste of the World Festival grew from a small event in back street Moonah car park into a much-loved celebration of multiculturalism through food, music and dance at Benjafield Park over 9 years, last delivered in 2019. Unfortunately, the onset of the COVID pandemic and escalating costs meant that alternative forms of celebrating our cultural diversity needed to be found.

In reviewing the Moonah Taste of the World Festival Council resolved to trial a grant program seeking to fund organisations to celebrate Glenorchy's cultural diversity and strengthen our community connection.

The first opportunities to access this new fund will occur in 2023/2024.

Open For Business

Finalist in the Tasmanian Top Tourism Town

The City of Glenorchy 2015 – 2040 Community Plan has identified five key goals to deliver in conjunction with our community. One of these goals “Open for Business” is aimed directly at being easy to do business with and managing our cities growth. This has given effect over the past four years to looking to stimulate our economy and identifying and support growth sectors, inclusive of tourism to our city.

Council’s commitment to this growth is demonstrated by our long term partnership with Destination Southern Tasmanian (DST) to develop and build our facilities to welcome and retain visitation eg: My State Bank Arena, the Glenorchy Arts and Sculpture Park (GASP), the Moonah Arts Centre (MAC) and the continued investment into Tolosa Park, a regional open space area in the foothills of kunanyi / Mt Wellington.

Council was very proud to be a finalist in the Tourism Industry Council Tasmania (TICT) Top Tourism Town during May 2023.

Strengthening our local economy

Jobs Hubs are an initiative of the State Government that operate at a local level and bring together job seekers, employers and training providers to connect local people to local jobs and help meet local demand for workers.

The Glenorchy Jobs Hub at St Matthew’s Church, Glenorchy was established by Council in August 2021, with \$1m in State Government funding providing for the establishment and one year of operations. In 2022, Council received further State Government funding of \$1,950,000 over three years to continue the operations of the Glenorchy Jobs Hub.

Council continues to support our local economy via:

- Facilitating the operation of the Glenorchy Jobs Hub to connect local people with local jobs and assist local industry and business to meet current and future workforce needs.
- Identifying and progressing amendments required to Glenorchy’s planning scheme to facilitate growth, including structure plans for future residential land.
- Progressing Glenorchy’s economic development through infrastructure support, job creation, city marketing and a proactive regulatory approach.



Directorate Highlights

In addition to the key initiatives described above, each directorate of Council delivered a range of actions, briefly described below.

Corporate Services

- Led the preparation and adoption of Council's 2023-24 annual budget.
- Our revenue section managed our customer rates and charges accounts, administered the rate remission scheme on behalf of State Government and processed payments received from Bpay, Bpoint, Australia Post, Centrepay, Direct Debit and Direct Credit.
- Our accounts payable team were responsible for paying suppliers for their goods and services, lodging the monthly business activity statement, managing all staff purchases and purchasing cards and coordinated the investment of surplus funds.
- Our accounting team prepared the annual financial statements, coordinated the auditing of our annual accounts and Commonwealth capital grants and managed our fringe benefits tax obligations.
- Oversaw Council's internal audit program, with audits of Council's Disaster Recovery Plans, information management and gifts and benefits compliance. Outcomes of the audit program were provided to Council's Audit Panel which met five times during the year.
- Provided training opportunities to staff including project management to playgrounds inspections.
- Council has also embarked on an active work experience program, including the "Boots On" program to encourage interest in careers in outdoor construction work.
- Formulated a new Workplace Health and Safety plan designed to keep the Council up to date with modern workplace requirements, and to continue to offer employees a safe environment. This will ultimately also mean better services to ratepayers at lower cost.
- Council continued with its revised risk management monitoring and reporting framework, including quarterly reporting to Council. The existing risk appetite statements were also reviewed and updated.
- Oversaw the \$1.3m grant establishing the Glenorchy Jobs Hub. The start up phase of the program was organised by STEPS who have achieved excellent results, with approximately 480 positions filled in the last 12 months. The second phase of the Jobs Hub operation, will see Council take over direct management of the Jobs Hub.
- Council's Education and Care Services Benjafield and Berriedale Child Care Centres have operated at high levels of capacity throughout the year.
- Council's Child Care Services have been assessed during the year with both services meeting the required standards under the seven Quality Areas of the National Quality Standard.
- Professional development of educators has included mandatory training in first aid, fire warden and fire safety, child protection and children's behaviour. Trauma informed practise and specific training for children with individual medical conditions was also provided.
- The Child Care Services continue to deliver the Working Together program, a Tasmanian Government initiative which provides opportunities for eligible children to participate in free quality early learning in the year prior to kindergarten. Benjafield provides for 7 children and Berriedale for 6 children and their families to access early learning.
- In order to ensure the technologies at the core of servicing our community are efficient and effective for our customers and our staff, Council has been undertaking an extensive program to upgrade Council's core ICT business systems. The 2022/23 year included the completion of a rigorous system procurement phase. The Council Meeting of 28 November 2022 approved awarding the core system contract to Open Office Holdings Pty Ltd (a wholly owned entity of ReadyTech). A contract was awarded on 12 December 2022 and the Project initiation phase commenced with the vendor on 22 February 2023.

Stakeholder Engagement

- Facilitated a range of civic events including ANZAC Day ceremony in Glenorchy, attended by over 500 people
- Delivered the inaugural Community and Volunteer awards as a single event.

And the following Volunteer Awards categories:

- Arts, Heritage, Tourism and Events Volunteer Award
- Community Care and Health Volunteer Award
- Education, Science and Technology Volunteer Award
- Emergency Services Volunteer Award
- Environment, Animal Care and Conservation Volunteer Award
- Lifetime Achievement Volunteer Award
- Sport, Recreation and Service Groups Award
- Volunteer Group or Program of the Year Award
- Youth Volunteer Award
- Delivered 5 Citizenship Ceremonies welcoming 273 new citizens to Glenorchy.
- Delivered a new Christmas Carols Grants program which saw six community based Christmas Carols events undertaken involving over 2,000 people.
- Completed a review of the Moonah Taste of the World Festival and proposed to trial a Cultural Celebration Grants program for 2023/24

- Focused Council's communication with our community through continued refinement to the website, an increased social media presence which has grown 140.6% over the past year, reaching 221,420 individual accounts and hard copy Glenorchy Gazette with over 70 articles published throughout the year.
- Introduced a new social media platform for Council via Instagram.
- Held a range of media events to highlight Council's work in the community - new landfill cell at Jackson St, new playground develop at Giblins' reserve and work at Tolosa Park in conjunction with our partners TasWater.
- Developed and launched Council's new Community Engagement Framework after talking to over 1,000 residents and ratepayers across the Glenorchy Community. (This project later winning a Tasmanian Local Government Professionals Award).
- Facilitated 26 engagement plans and associated activities throughout the year ranging from playspace renewals to land disposals to the new Reconciliation Action Plan.
- Welcomed and inducted a new group of 10 Elected Members to Council.
- Facilitated the presentation of 134 reports to Council with 327 decisions being made on those reports.
- Participated in all Emergency Management Regional meetings across the Southern Region involving all 10 southern local government areas, Tasmanian Police, Tasmanian Fire Service and State Emergency Service (SES).
- In conjunction with the SES developed 2 Community Protection Flood Guides for Moonah and Glenorchy.
- Supported the Claremont Community Library which had nearly 2,000 visitors during the year.

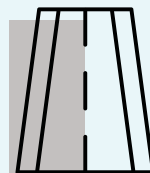
Infrastructure and Works

Assets, Engineering and Design

- Developed a new Strategic Asset Management Plan to guide Council's decision making around infrastructure assets, including community consultation.
- Carried out an extensive asset condition assessment and renewal demand modelling for Glenorchy's infrastructure networks. This will assist in future financial and asset management planning in road, stormwater and property renewal and upgrade capital works.
- Completed the revaluation of building, park and recreation assets
- Completed survey and design of approximately \$5m worth of civil projects (roads & stormwater) that were approved for construction.
- Completed rural road repairs at Sky Farm Road.
- Completed flood mitigation projects at Dooleys Avenue and Glenlusk Road.
- Completed road safety projects under the Federal Government's Black Spot program including guardrails at Glenlusk Road, Molesworth Road and Collinsvale Road
- Completed the Tolosa Street Shared Path from Dominic College to Tolosa Park
- Reconstructed the road, footpath and kerb at Atheron Avenue



3.75km/1.36km
of footpaths and kerbs in
poor condition replaced



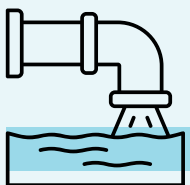
5.80km
of roads resurfaced

Property, Environment and Waste

- Commenced construction on Federally funded football (soccer) projects at North Chigwell and KGV, with all field works and lighting completed.
- Completed upgrade of sports lighting at Cadbury sports grounds, Claremont.
- Completed upgrade of POW soccer ground, Derwent Park.
- Completed playground renewals at Collinsvale, Booth Avenue, and Cairnduff Reserve Glenorchy
- Completed community engagement and design work for the district playspace at Benjafield Park, Moonah.
- Commenced construction of the regional playspace at Giblins Reserve, Goodwood.
- Commenced construction of the Glenorchy Skate Park at Montrose Bay Foreshore Reserve with works nearing completion.
- Commenced work on the Tolosa Park Dam Reintegration project in conjunction with TasWater.
- Completed project to remove approximately 100 dangerous pines trees in Wellington Park.
- Commenced work on a full renewal of all trails within the Glenorchy Mountain Bike Park.
- Supported 64 Natural Areas Engagement activities with volunteer care groups throughout Glenorchy's natural areas.
- Administered Council's Land Disposal program with numerous community engagement, investigation, and sale processes undertaken. This included the sale of 5a Taree Street, Chigwell to Homes Tasmania for \$1.25m, supporting Council's Statement of Commitment on Housing to release surplus Council owned land to increase residential land supply.

Work Centre Projects

- Road renewal projects implemented with kerb & channel and footpath works at various location in the municipality, e.g., Camden Crescent, Sinclair Avenue, O'Grady Avenue, Hopkins Street, Atherton Avenue, Wyndham Road.
- Road resurfacing works at various streets within the municipality e.g., Charles Street, Main Road Moonah, Bowden Street, Birnam Street.
- Roadside embankment stabilisation works at Cousens Road.
- Road rehabilitation works in Garden Road, Burton Street.
- Drainage improvement works on Glenlusk and Collinsvale Road.
- Access improvements at cycleway shelters and pedestrian road crossings.
- Guardrail installation works on Glenlusk, Collinsvale and Molesworth Road.
- Building the shared pathway link at Tolosa Street from Dominic College to Tolosa Park.
- Stormwater upgrade and improvement works in Chapel Street, Toffolis Road, Carcoola Street.
- Renewing the gangway at the Montrose Foreshore Reserve pontoon.
- Introduction of using millings (sealed roads, milled out waste material) for road maintenance topdressing, of our unsealed roads - rather than taking as landfill.
- Cousens roads gabions to improve integrity of potential land slip area, completed by our in-house crew).
- Completion of a substantial resheeting program (fresh gravel wearing course, shaped and rolled) of most of the unsealed rural roads.
- Collection of errant shopping trollies in and around Glenorchy CBD, storage of impounded trolleys before release upon payment of impoundment fees.
- Engaged a full time Road Opening Permit Compliance Officer, within Work Centre, to encourage utility providers, and other contractors to repair any damage inflicted on Council roads and footpaths, parks, reserves, according to Local Government specification.



72
Stormwater pits acquired

55
Stormwater property connections acquired

Development

- Council has been working with the City Deal partners to prepare the Greater Hobart Plan for consultation. Once approved, the Plan will guide future planning for residential and employment opportunities in the City.
- The immunisation team have further reviewed the Immunisation Program and implemented changes including the relocation of public clinics to the Tolosa Street Hall and the strengthening of ties with external stakeholders such as the Department of Health, the Department of Education, Council's contract nursing team and local medical practices. Collaboration with the Department of Health has facilitated additional clinics and provided a training opportunity for more Department staff, offering insights into the operation of public clinics beyond just Covid-19 vaccinations.
- The Environmental Health team have undergone training and prepared food businesses for the introduction of a new National Food Safety Standard.
- Implementation of actions from the Greater Glenorchy Plan has significantly progressed with two planning scheme amendments being exhibited from March to May. Both amendments promote medium density development within our urban areas. The Principal Activity Centre Specific Area Plan applies to the Glenorchy CBD area that currently allows housing, but the new planning scheme controls seeks to enhance urban design in the centre and promote good amenity outcomes for apartment buildings. The second amendment, the Northern Apartments Corridor Specific Area Plan applies to the Commercial Zone along Main Road. As the Commercial Zone does not currently allow housing, the new planning scheme control seeks to provide an opportunity for apartments in this area. Promoting housing opportunities in this area also aligns with the goals of the Northern Suburbs Transit Corridor project; our commitments under the Hobart City Deal; and Council's Statement of Commitment on Housing. Both amendments are being considered for approval by the Tasmanian Planning Commission.
- Finalised the digitisation of hard copy corporate records to facilitate more efficient records retrieval and to provide redundancy in response to critical incident management.



Moonah Arts Centre Annual Report

The Moonah Arts Centre (MAC) is a hub for arts and culture in Glenorchy. MAC's aim is to enrich community by providing accessible and affordable arts and cultural experiences. MAC is owned and operated by Council and houses Council's Creative Communities Program.

The Moonah Arts Centre fosters arts and culture in Glenorchy by offering a welcoming hub for community engagement.

Our *Creative Communities* team facilitates arts and culture initiatives and programs in this beautiful and accessible venue, uniting and enhancing our communities. Moonah Arts Centre collaboratively produces and delivers programs that fulfil the creative aspirations of our residents.

Between July 2022 and July 2023, approximately 30,000 people attended the venue.

Exhibitions

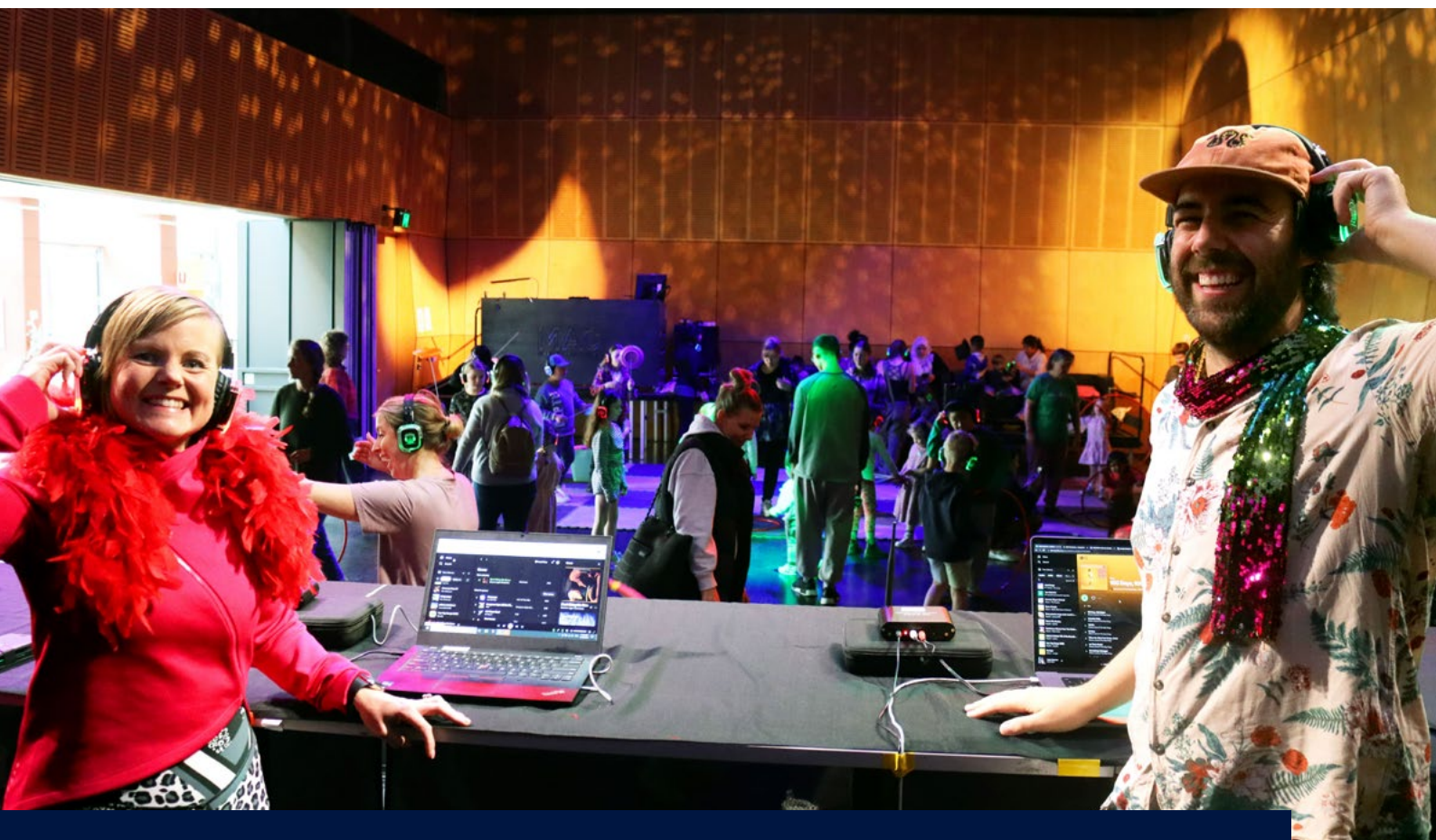
The annual program showcases local and national artists. In 2022-23, MAC featured 36 unique exhibitions by 440 artists, with 201 based in Glenorchy and 239 from wider Tasmania. This provided career development opportunities for emerging and mid-career artists.

Rana, payngana paliti rrala **(strong in Body Mind + Spirit)**

In collaboration with the Tasmanian Aboriginal Centre, Moonah Arts Centre exhibited over 150 creations from 23 diverse artists of the Tasmanian Aboriginal Community. The exhibition included a dedicated zone for children's activities, focusing on palawa kani language learning.

Youth Exhibitions

Six unique exhibitions celebrating the work of local visual artist aged 25 and under were held. This included the *Glenorchy Youth Open*, which was an open-entry exhibition featuring the works of 53 young artists who live, attend school or hold a strong connection to the City of Glenorchy.



Performance Program

MAC's vibrant performance program includes theatre, dance, music, and more, entertaining and inspiring audiences. In 2022-23, 299 artists were engaged, over 17 different events, 125 acts performed, attracting an audience of 1,300 people who attended events from July 2022 to June 2023.

2022-23 program highlights include:

Moonah Sounds of the World

The cherished Moonah Sounds of the World concert series returned to MAC in March, every Saturday bringing new talent, emerging artists, and established acts to the MAC. Celebrating the rich diversity of culture present in the northern suburbs, these live music series showcased the music and dance of our multicultural communities.

MACabaret

The celebrated MACabaret returned with three shows in November. The program provides a significant opportunity for local performers to develop and present a short performance in a professional setting with mentorship from creative peers.

Workshops

Spanning several creative mediums, Moonah Arts Centre's workshops offer our community an opportunity to engage with new skills, and a passion for lifelong learning.

Outlier Artist Studio

A weekly facilitated studio space offering space and time for emerging artists to develop new work and create a platform to express themselves through chosen mediums. This program was jointly funded by Glenorchy City Council and Arts Tasmania.

School Holiday Program

Each school holiday period, MAC presents a program of creative workshops for young people aged 6 to 16. Engaging local creatives from the community to share their skills.

The team also presented several Family Fun Days in collaboration with community houses and service providers, providing families with a free holiday event to 'come and try' a program of creative activities.



Community Events

Community events at Moonah Arts Centre are free to attend and are genuine collaborations with the community, showcasing artists of varying experience, ages and cultural demographics.

Harmony Day

Is a vibrant community event showcasing and celebrating the diversity of Moonah and its surroundings by sharing food, music, dance, story and a market.

66 artists were engaged for Harmony Day. The free event was attended by 800 people.

Glenorchy Youth Music Festival

In partnership with *Modern Musician* and *Music Tasmania*, Creative Communities produced and presented two youth-focused live music events.

36 young and emerging musicians were offered the paid opportunity to perform live at MAC with the guidance and collaboration of several industry mentors. The free event was attended by 250 people.

Community Partnerships

The Moonah Arts Centre collaborated with several community groups and arts organisations to support presentations for unique development and presentation opportunities. Creative Communities contributed a mix of in-kind venue hire and staff time to assist projects.

Diverse Arts Booster

In partnership with the *Multicultural Council of Tasmania*, *Creative Communities* presented the *Diverse Arts Booster Program*. 8 participants, working with industry leaders, sought to identify and overcome structural, and cultural barriers to developing an artist/arts worker practice as a new Tasmanian.

Songs for Freedom

Partnering with Big hART, MONA and the Palawa Community, Moonah Arts Centre hosted rehearsals and community engagement for *Songs for Freedom*. A touring concert, showcasing the beauty of the Pilbara and its First Nations songwriters. The free concert, inviting songwriters from Tasmania's Aboriginal Community was presented as the opening event of MONA FOMA 2023, to an audience of 3,000 people.

Venue Hire

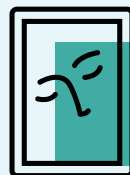
MAC remains a premier venue for public and private events, serving as a hub for arts and culture engagement while generating revenue.

Council is currently investing in new resources for Moonah Arts Centre, with the aim of attracting increased and diverse uses for the facility.

Moonah Arts Centre continues to enrich Glenorchy's cultural tapestry, fostering creativity, connection, and community engagement.



26
Community
Engagement
Activities across
the Municipality



30,000
Visitors to the
Moonah Arts Centre

Focus – Waste Management

New landfill cell to open at Jackson Street Waste Management Centre

A new landfill cell at the Jackson Street Waste Management Centre became operational after receiving official sign-off from the Environment Protection Authority.

The \$3.5m project has extended the life of the Jackson St. site for a further 10 to 15 years, saving the community significant costs of transporting waste to landfill sites outside of the municipality.

Council made a strategic investment in the waste management centre by constructing this cell to provide a further decade or more of landfill capacity.

The new cell is specifically engineered to manage and contain water leachate and is constructed to a high environmental standard. The Glenorchy Community is more aware of waste management, and the need to ensure waste disposal to landfill occurs with minimal environmental impact, than ever before.

As an engineering exercise, building a new landfill cell is a major undertaking, and we acknowledge the work of the Contractors, EDI Downer, for their exceptional efforts and workmanship which saw tens of thousands of cubic metres of material removed to make way for the cell.

Any project of this size poses challenges, and the fact that it was being constructed in an existing landfill site meant that the Council and EDI Downer worked closely to overcome challenges posed by the location. The new cell was built inside an existing quarry void, with the project seeing a special lining installed along with careful shaping to capture any leachate.

The base of the landfill cell is lined with compacted clay which is covered with a woven clay product that swells when exposed to moisture, creating a seal. That is in turn covered by an engineered plastic liner protected by a cushioning layer, and a layer of fine rock which contains the drainage system that captures any water in the waste.

Glenorchy City Council acknowledges the support of the Australian Government in enabling the new facility, with \$1.6m in funding provided through the Local Roads and Community Infrastructure Program.

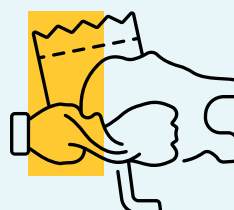
Council also has a number of initiatives that have been implemented to reduce waste going into landfill. These include the following.

- Food Organics Garden Organics (FOGO). Since the introduction of the FOGO program in 2020, over 20,000 tonnes of organic material have been diverted from Landfill.
- Approximately 1,200 tonnes of Concrete waste has been diverted from Landfill and reused on the internal road network.
- Gas Capture from the landfill has captured approximately 1,122 tonnes of methane gas (CH⁴) which has been converted into 4.8m kWh of electricity and returned to the TasNetwork power grid during 2022/2023, this is the equivalent of powering 555 residential homes.



5,200

Tonnes of organic material diverted from landfill



3,900kgs

Of litter and debris collected from litter traps



Focus – Child Care Connections

Benjafield & Berriedale / Child Care Connections 2022 -2023

Council's two education and care Services Benjafield and Berriedale Child Care Centres have operated at high levels of capacity throughout the year. The Services have maintained operations and utilisation at a level that has been both compliant and supported by the level of staffing available. All children enrolled experience quality play-based learning, where educators work with individual families to achieve the best educational outcomes for their child.

During 2022 Council undertook a review of the education and care services. The review determined Council's decision to retain and invest in both services with the aim of ensuring they remain sustainable in the long term. Facility upgrades and improvements completed in the past year have included fresh paint, new indoor and outdoor blinds, lighting improvements, air conditioning and sunshades. The Services are refreshed and are inviting spaces for educators to work and a welcoming place for children to play and learn.

The Services have a 'Meeting' rating under the National Quality Standard, NQS. The Services have each 'met' the required standard under the seven Quality Areas. In May 2023 the Services submitted Quality Improvement Plans to the Education and Care Unit, ECU, Department for Education Children and Young People, DECYP. Quality Improvement is a focus throughout the daily operations of the Services. This year professional development of educators has included mandatory training in first aid, fire warden and fire safety, child protection and children's behaviour. Trauma informed practice and specific training for children with individual medical conditions. Educators have worked on increasing their own knowledge and embedding Aboriginal and Torres Strait Islander ways of being, knowing and doing through daily practices and routines with children learning alongside. The Service has also participated in the development of Council Reflect Reconciliation Action Plan.

The Services continue to deliver the Working Together program, (WT), a Tasmanian Government initiative which provides opportunities for eligible children to participate in free quality early learning in the year prior to kindergarten. Benjafield and Berriedale support children and their families to be confident and thrive in a strong connected community. Benjafield provides for 7 children and Berriedale for 6 children and their families to access early learning. Educators support children to be confident, develop friendships and foster trusting relationships. Positive outcomes for all families were achieved with successful transition to school for all participants in February 2023. WT provides for professional development for educators working in this program.

Educators co-program with the children at the Services and design programs to support children's interests and individual learning. The educators have been working to further develop their knowledge and skills in relation to the planning cycle. Lead educators continue to support new and emerging educators to critically reflect on their practice to enhance learning. This year educational programs have included a focus on children developing relationships with community. Benjafield has reconnected with Glenview Aged Care Service, the children wrote letters to the residents and the residents responded and told stories of their lives. Berriedale has formed a connection with Karadi Aboriginal Corporation and the children have been supported to learn the First 50 Words in Aboriginal and Torres Strait Islander languages (The 50 Words Project).

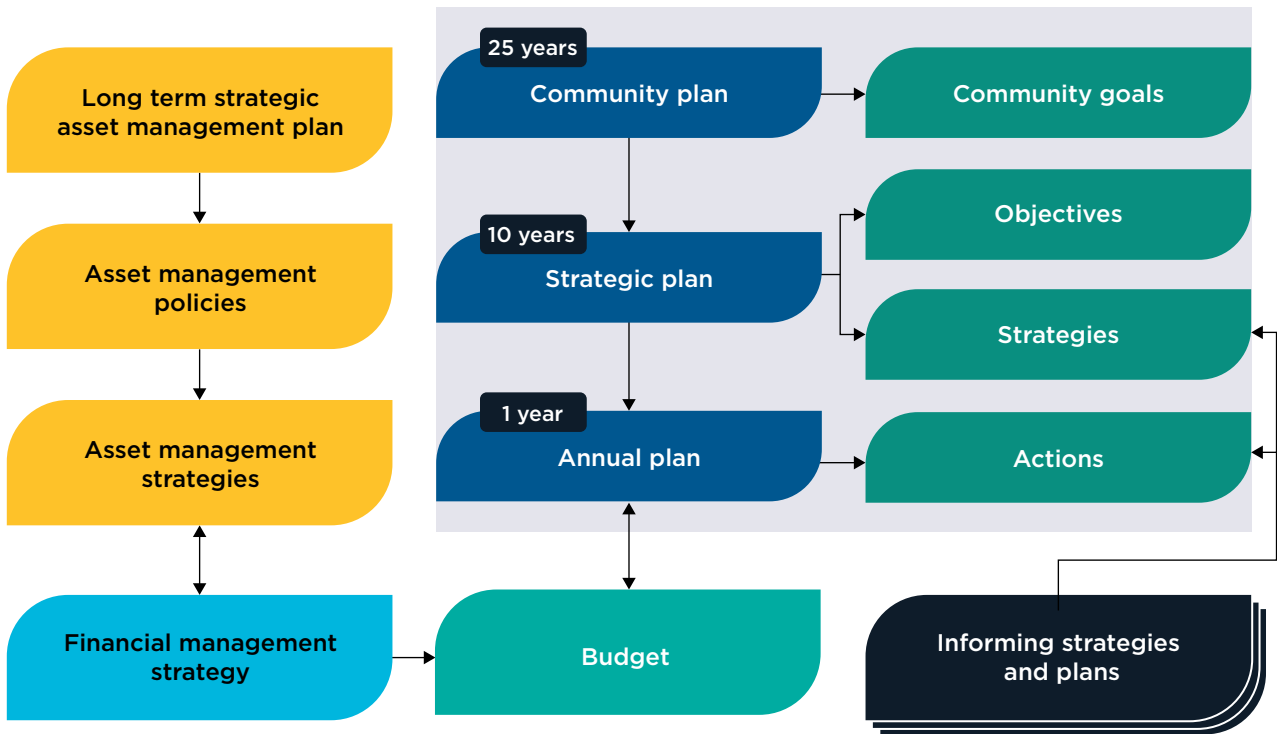
The past year has included rolling recruitment for educators at both Certificate III and Diploma Level. Nationally there is a workforce shortage in education and care. For a period of 21 weeks from August 2022 to February 2023 the Services operated 4 days per week and capped enrollments to ensure compliance and health & wellbeing of children and educators, recruitment remains ongoing.



Our Performance

Strategic Planning and Performance Reporting

Council's strategic planning processes involve a series of plans which help Council to put the Community's vision into action.



Council's vision for Glenorchy City and our community is set out in the Glenorchy City Council Community Plan 2015-2040. Our strategic planning framework aims to achieve the goals set out in the Community Plan by implementing objectives and strategies set out in a 10-year Strategic Plan. Those objectives and strategies are actioned annually through Council's Annual Plan.

How do we measure our performance?

Council's performance is measured against the actions identified in our Annual Plan which guides Council's operations from year to year. The Annual Plan has a life of four years but is updated annually at the same time as Council's budget. It sets out the specific actions that Council will pursue for the following 12 months. Each action is aligned with an objective and strategy from the Strategic Plan. The management team reports to Council on the progress of assigned annual plan actions each quarter during the financial year.

Annual Plan performance

The Glenorchy City Council Annual Plan identified 110 actions for the 2022-2023 financial year. Of those, 17 actions were designated as 'priority' items, of which 16 were 'complete' or 'on track' at the end of the year, while the remaining 1 was outside Council's control for completion.

The full report identifies which annual plan actions are completed or behind with an overall 96% completion rate.



Making Lives Better

Action Status

COMPLETE	ON TRACK	BEHIND	OVERDUE	ANNUAL PLAN PRIORITY ACTION
----------	----------	--------	---------	-----------------------------

Objective 1.1 know our communities and what they value

Strategy - 1.1.1 Guide decision making through continued community engagement based on our Community Plan.

ACTIONS	STATUS
1.1.1.02 Support the operation of Council's Special Committees and Reference Groups 2022 - 2023	Complete
1.1.1.03 Engage with our communities to guide our decision-making, using the Community Engagement Framework	Complete
1.1.1.04 Undertake a review of the Community Engagement Framework	Complete

Strategy - 1.1.2: Encourage diversity in our community by facilitating opportunities and connections.

ACTIONS	STATUS
1.1.2.04 Implement the Community Strategy	Complete
1.1.2.05 Plan and support the delivery of community events and awards programs	Complete

Objective 1.2 Support our communities to pursue and achieve their goals.

Strategy - 1.2.2 Build relationships and networks that create opportunities for our communities.

ACTIONS	STATUS
1.2.2.03 Partner with other stakeholders to support priority initiatives which address social disadvantage	On Track

Strategy - 1.2.3: Promote creative expression and participation and life-long learning as priorities for our communities.

ACTIONS	STATUS
1.2.3.01 Deliver, partner and support community and cultural development through programs, events and awards	Complete
1.2.3.04 Plan, promote and present an annual program of arts and cultural exhibitions, workshops, concerts and events	Complete

Strategy - 1.2.1 Encourage and support communities to express and achieve their aspirations

ACTIONS	STATUS
1.2.1.04 Provide and maintain a range of community and recreation facilities	Complete

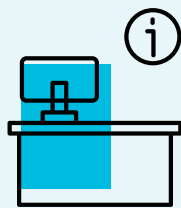
Objective 1.3: Facilitate and/or deliver services to our communities.

Strategy - 1.3.1: Directly deliver defined service levels to our communities.

ACTIONS	STATUS
1.3.1.02 Implement year two actions from the Customer Service Strategy	Complete
1.3.1.03 Deliver waste services to reduce waste to landfill	Complete
1.3.1.04 Deliver Customer Service Charter commitments	Complete

Strategy - 1.3.2: Identify and engage in partnerships that can more effectively deliver defined service levels to our communities.

ACTIONS	STATUS
1.3.2.01 Facilitate the operation of the Glenorchy Jobs Hub to connect local people with local jobs	Complete



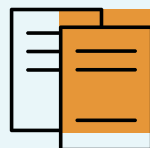
55,407
Customers served through Council's Customer Service Centre



24,457
Received, registered and tasked incoming documents



85.3%
Customer Satisfaction or "CSAT" score



14,765
Customer requests created for actioning

Open for Business

Action Status

Objective 2.1 Stimulate a prosperous economy.

Strategy - 2.1.1 Foster an environment that encourages investment and jobs.

ACTIONS	STATUS
2.1.1.01 Implement the Open for Business improvement plan	Behind
2.1.1.02 Review the Glenorchy Parking Strategy	Complete
2.1.1.04 Identify and progress amendments required to Glenorchy's planning scheme to facilitate growth	Complete
2.1.1.05 Make zoning amendments where required to ensure sufficient industrial and commercial land supply	Complete
2.1.1.06 Provide quality, sustainable, compliant childcare services for Glenorchy children	Complete
2.1.1.07 Undertake structure planning for the future release of residential land in Granton	On Track

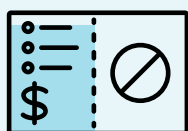
Strategy - 2.1.2 Build relationships with government and the private sector that create job opportunities for our communities.

ACTIONS	STATUS
2.1.2.01 Implement the Economic Development Strategy and Economic Recovery Plan	Behind

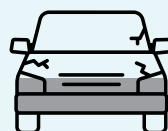
Objective 2.2 Identify and support priority growth sectors

Strategy - 2.2.1 Target growth sectors based on our understanding of the City's competitive advantages

ACTIONS	STATUS
2.2.1.01 Deliver, partner and advocate for the implementation of the Berriedale Peninsula Masterplan	Complete
2.2.1.02 Facilitate major developments and investments	Complete
2.2.1.03 Develop investment and funding prospectuses to enable growth and diversification of the City's economy	Behind
2.2.1.04 Deliver, partner and advocate for the implementation of the Glenorchy Park Masterplan	Behind
2.2.1.05 Deliver, partner and advocate for the implementation of the Marine and Innovation Masterplan	Behind



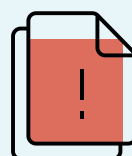
6,675
Parking fines issued



7
Abandoned vehicles collected and disposed of



412
Properties inspected for fire risk



109
Fire abatement notices issued

Valuing Our Environment

Action Status

Objective 3.1 Create a liveable and desirable City.

Strategy - 3.1.1 Revitalise our CBD areas through infrastructure improvements.

ACTIONS	STATUS
3.1.1.01 Investigate opportunities for implementation of the CityScape Sub- precinct masterplan	Complete
3.1.1.02 Implement the Greater Glenorchy Plan year two priority projects	Behind

Strategy - 3.1.2 Enhance our parks and public spaces with public art and contemporary design.

ACTIONS	STATUS
3.1.2.07 Review and update Council's Open Space Strategy	Complete
3.1.2.06 Invest strategically in parks, reserves and sporting facilities	Complete
3.1.2.08 Implement Stage One of the Tolosa Park Masterplan with TasWater	Complete
3.1.2.09 Implement the Glenorchy Playspace Strategy	Complete
3.1.2.10 Establish the Public Art Oversight Group whose role is to oversee and advise on the development and maintenance of Council's Public Art in the City, addressing the strategic opportunities to embed arts into public spaces	Complete

Strategy - 3.1.3 Manage the City's transport network and the associated infrastructure to promote sustainability, accessibility, choice, safety and amenity for all modes of transport.

ACTIONS	STATUS
3.1.3.01 Manage and maintain a road network that meets the transport needs of the community	Complete
3.1.3.02 Renew Council infrastructure through the delivery of the capital works program	Complete
3.1.3.03 Provide a network of pathways that is safe and provides access to all abilities	Complete

Strategy - 3.1.4 Deliver new and existing services to improve the City's liveability.

ACTIONS	STATUS
3.1.4.03 Implement and update the Waste Management Strategy	Complete
3.1.4.04 Ensure assessments under the Planning Scheme meet Council's statutory obligations	Complete
3.1.4.05 Ensure assessments under building legislation meet Council's statutory obligations	Complete
3.1.4.06 Deliver, partner and advocate for the implementation of the Active Glenorchy 2040 Sport and Recreation Framework	Complete
3.1.4.07 Review and Implement the Public Toilet Strategy	Complete

Objective 3.2 Manage our natural environments now and for the future.

Strategy - 3.2.1 Identify and protect areas of high natural values.

ACTIONS	STATUS
3.2.1.01 Support stewardship of our natural environment	On Track
3.2.1.02 Implement the Bushfire Mitigation Program	Complete
3.2.1.03 Review the Environment Strategy	Complete

Strategy - 3.2.2 Encourage access to and appreciation of natural areas through the development of trail networks and environmental education.

ACTIONS	STATUS
3.2.2.02 Seek investment to facilitate implementation for the Mountain Bike Masterplan	On Track

Strategy - 3.2.3 Enhance, protect and celebrate the Derwent Foreshore

ACTIONS	STATUS
3.2.3.02 Participate in the Derwent Estuary Program by undertaking water quality monitoring and reporting	Complete

Leading Our Community

Action Status

Objective 4.1 Govern in the best interests of our communities

Strategy - 4.1.1 Manage Council for maximum efficiency, accountability and transparency

ACTIONS	STATUS
4.1.1.02 Develop and monitor Council's Annual Plan	Complete
4.1.1.03 Implement the Project Management Framework	Complete
4.1.1.04 Deliver on all priority Audit panel recommendations	Complete
4.1.1.06 Issue Council's Annual Report	Complete
4.1.1.07 Complete a targeted review of Council Services	Complete
4.1.1.08 Facilitate the development of a new Strategic Plan and all other plans, strategies and policies as per section 70E of the Local Government Act	Complete

Strategy - 4.1.2 Manage the City's assets soundly for the long-term benefit of the Community

ACTIONS	STATUS
4.1.2.02 Provide stormwater infrastructure with a priority on reducing the risk of flooding	On Track
4.1.2.03 Sustainably manage Council's property, parks and recreation infrastructure and facilities	On Track
4.1.2.04 Ensure we are prepared for disaster and maintain Emergency Management Strategies	Complete
4.1.2.05 Update Council's Asset Management Strategy	Complete
4.1.2.06 Collaborate with Regional Climate Change Initiative on the development of new Regional Strategies	On Track
4.1.2.07 Operate according to the requirements of the Financial Management Strategy	On Track

Strategy - 4.1.3 Maximise regulatory compliance in Council and the community through our systems and processes.

ACTIONS	STATUS
4.1.3.01 Ensure residents comply with dog management	Complete
4.1.3.02 Ensure businesses comply with public health requirements	Complete
4.1.3.03 Ensure residents comply with parking regulations	Complete

Objective 4.2 Prioritise resources to achieve our communities’ goals

Strategy - 4.2.1 Deploy the Council’s resources effectively to deliver value.

ACTIONS	STATUS
4.2.1.01 Implement the year one program in the Information, Communication and Technology Strategy	On Track
4.2.1.03 Implement the Corporate Risk Management Directive	Complete
4.2.1.05 Prepare the plan for core technology implementation	Complete

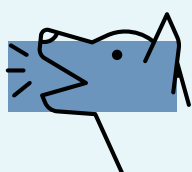
Strategy - 4.2.2 Ensure that we have a skilled, capable and safety-focused workforce

ACTIONS	STATUS
4.2.2.04 Implement the People Strategy	On Track
4.2.2.05 Deliver the People and Culture business as usual	Complete

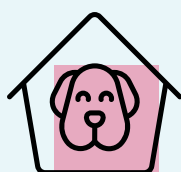
Objective 4.3 Build strong relationships to deliver our communities goals

Strategy - 4.3.1 Foster productive relationships with other levels of government, other Councils and peak bodies to achieve community outcomes.

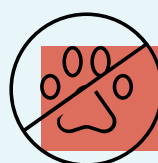
ACTIONS	STATUS
4.3.1.01 Participate in the implementation of the Great Hobart Plan and Hobart City Deal	On Track
4.3.1.02 Deliver Australian Government funded recreation projects	On Track
4.3.1.04 Facilitate and engage with partners to advocate for the reduction of harm caused to individuals, families, and the broader community by gaming machines in our City	On Track
4.3.1.05 Facilitate and engage with partners to advocate for the development of safe, liveable, affordable housing options in our City	On Track



261
Dog barking complaints investigated



7,804
Dogs registered



379
Infringement notices issued for breaches of the Dog Control Act 2000

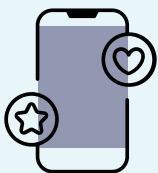
Building Image and Pride

Action Status

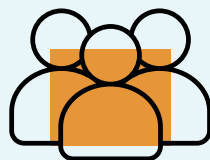
Objective 5.1 All the activities of Council contribute to and support our Community’s goal to Build Image and Pride

Strategy - 5.5.1 We will show pride in our city and others will see it.

ACTIONS	STATUS
5.1.1.01 Implement the Communications Strategy	On Track
5.1.1.02 Review the Welcoming Cities Standards for Local Government against Council’s policies and practice	On Track
5.1.1.05 Partner with Destination Southern Tasmania to promote Glenorchy to visitors	On Track
5.1.1.10 Implement the year two projects from the City of Arts and Culture Strategy	On Track
5.1.1.11 Engage with our Aboriginal Community to develop a Reconciliation Action Plan	Complete
5.1.1.12 Investigate the Multicultural Hub model.	Complete



500+
Facebook posts



324
Casual and permanent employees at GCC



3,745
Section 132 Certificates issued

Statutory Reporting^{1*}

Public Health Statement

Section 72(1)(ab)

Section 72(1) (ab) of the *Local Government Act 1993* requires Council to prepare a statement that describes the extent to which Council has carried out its functions under the *Public Health Act 1997* and the *Food Act 2003* during the financial year.

The statement must also outline the resources allocated to public health by Council and the extent to which its goals, objectives, policies and programs in relation to public health meet the needs of people within our municipal area.

Council's Public and Environmental Health program is managed by the Environmental Health Section under the Infrastructure and Works Directorate. The program includes actions to support the Public Health Goals and Objectives in the 2022/2023 Annual Plan.

In 2022/2023 the Environmental Health Services included positions for a Coordinator Environmental Health Services, a Senior Environmental Health Officer, two full-time Environmental Health Officers, one part-time Environmental Health Officer and an Environmental Health Technical Officer. Council's public and school-based immunisation programs are also overseen by the Environmental Health Section with the delivery of vaccinations by contract nurse immunisers.

Environmental Health Services' expenditure for the 2022/2023 financial year was \$723,279. The section also generated \$194,828 in income, with majority of this income being generated from licencing requirements.

The Environmental Health Section administers the following key pieces of legislation (and their associated regulations):

1. *Public Health Act 1997*
2. *Food Act 2003*
3. *Local Government Act 1993*
4. *Litter Act 2007*
5. *Environmental Management and Pollution Control Act 1994*

The key regulatory areas under these Acts include:

- Food safety
- Notifiable diseases (food borne illnesses)
- Immunisations
- Places of Assembly
- Public Health Risk Activities
- Unhealthy Premises
- Public health and environmental nuisances
- Disease prevention and control
- Public health education and promotion
- Water quality monitoring
- On site wastewater management
- Cooling towers and warm water systems, and
- Pollution events.

^{1*} All references are to provisions in the *Local Government Act 1993*, unless otherwise stated

The tables below outline the statistics for Environmental Health activities undertaken by Council during the 2022/2023 financial year under various legislation.

FOOD ACT 2003				
	2022/2023		2021/2022	
	NUMBER	INSPECTIONS	NUMBER	INSPECTIONS
Registered food businesses	438	518 (routine) 109 (follow up)	412	440 (routine) 91 (follow-up)
Temporary food permits	153	0	178	6
Improvement Notices	11	22	4	8
Prohibition Orders	7	14	1	3
Infringement Notices	38	N/A	4	N/A
Food Complaints	44	23	49	30

PUBLIC HEALTH ACT 1997				
	2022/2023		2021/2022	
	NUMBER	INSPECTIONS	NUMBER	INSPECTIONS
Notifiable disease notification/investigations	15	15	13	13
Gastroenteritis outbreak investigations in vulnerable population settings	3	3	1	1
Public health nuisances investigated	46	24	56	13
Vaccinations administered at Council immunisation clinics	530	N/A	425	N/A
Vaccinations administered at school immunisation clinics	982	N/A	974	N/A
Influenza vaccinations administered to Council staff	188	N/A	176	N/A
Registered cooling tower and warm water systems	20	0	21	0
Immunisation record requests	21	N/A	44	N/A
Registered public health risk activity premises (tattooing and ear/body piercing)	7	16	10	20
Licensed operators - Public Health Risk activity	19	N/A	23	N/A
Registered water carters	2	2	2	2
Licensed special events (Place of Assembly)	2	0	8	1
Water samples	Derwent Estuary Program	*2 sites 33 samples	5 sites	81 Samples
	Pools & Spas	9 sites 98 samples	9 sites	92 Samples
Infringement Notices	7	N/A	0	N/A

*refer to commentary below under 'Recreational water Quality'.

BUILDING ACT 2016				
	2022/2023		2021/2022	
	NUMBER	INSPECTIONS	NUMBER	INSPECTIONS
Plumbing Permits assessed (on-site wastewater approvals)	4	4	5	5
Food Verification assessments (approval of plans for new or alterations to existing food premises)	12	12	19	19

LOCAL GOVERNMENT ACT 1993				
ENVIRONMENTAL MANAGEMENT AND POLLUTION CONTROL ACT 1994				
LITTER ACT 2007				
	2022/2023		2021/2022	
	NUMBER	INSPECTIONS	NUMBER	INSPECTIONS
Environmental health nuisances investigated	253	90	289	103
Development application referrals	118	N/A	126	N/A
Abatement Notices issued	6	18	5	15
Environmental Protection Notices issued	2	4	1	9
Infringement notices (litter, nuisance)**	1	N/A	1	N/A

** this is the 'total number of infringements issued across the *Local Government Act 1993, Environmental Management and Pollution Control Act 1994 and Litter Act 2007.*

2022/2023 PUBLIC HEALTH GOALS AND OBJECTIVES	ACTIONED
Enhance, protect and celebrate the Derwent Foreshore	Yes
Maximise regulatory compliance in Council and the community through our systems and processes	Yes

Food Businesses in Glenorchy

The Environmental Health Section is dedicated to maintaining a strong emphasis on food safety within the City. Inspections of food businesses in Tasmania are undertaken according to their assigned risk rating and inspection frequency in line with the Tasmanian Food Business Risk Classification System. Alongside regular food premise inspections, Council Environmental Health Officers addressed consumer complaints and responded promptly to food-borne illness notifications.

The overall number of inspections conducted in accordance with the relevant risk rating were considerably higher than compared to the 2021/2022 year. There continues to be a considerable increase in the number of complex inspections in the 2022/2023 year resulting in the requirement for enforcement action to be taken, such as the issuing of Improvement Notices, Infringement Notices and Prohibition Notices.

Environmental Health Officers have commenced a program of reviewing allergens within the municipality and have commenced a project to gather information from businesses. This information will be used to educate proprietors of the importance of being allergen aware.

Introduction of a New Food Safety Standard

The introduction of Food Safety Standard 3.2.2A was a result of an Australia and New Zealand Ministerial Forum on Food Regulation in June 2018 that noted the highest proportion of foodborne illness outbreaks in Australia were attributed to food service and closely related retail businesses. They agreed that there was a need to review food safety management in these sectors. After consultation, risk assessment and drafting, Food Standards Australia New Zealand (FSANZ) developed and approved Standard 3.2.2A.

The introduction of the new Standard aims to strengthen food safety management in food service and related retail sectors by addressing factors that are known to cause foodborne illness outbreaks. The tools were developed to ensure all food handlers have appropriate skills and knowledge and to improve the management of critical food safety controls.

In accordance with requirements from the Department of Health and the Food Standards Authority, Council identified businesses affected by the introduction of the new Food Safety Standard - 3.2.2A Food Safety Management Tools scheduled to commence in Australia on the 8 December 2023.

Affected businesses were notified by mail and through conversations with proprietors during their routine food business inspection. The Standard introduces new requirements for food service, catering, and retail businesses that handle unpackaged, ready-to-eat, potentially hazardous foods. Businesses in these sectors must implement either two or three new food safety management tools depending on the risk posed by their food handling activities. The tools ensure all food handlers undergo appropriate food handler training, the employment of at least one certified food safety supervisor and the substantiation of key safe food handling practices (record keeping).

Immunisation Programs

Council continues to run an accredited immunisation program to provide vaccines under the National Immunisation Program and Tasmanian Immunisation Schedule which includes vaccines for early childhood, school aged children, at risk individuals, the elderly and pregnant women.

In the 2022/2023 period, 982 grade 7 and grade 10 students were immunised as a part of the school-based immunisation program.

Council administered 530 vaccines at public immunisation clinics representing a 24.7% increase in uptake from the previous year. Consistent with last year there was an increasing demand for the public immunisation clinics with sessions booking out two to three months in advance. Due to this increased demand Council sought assistance from the Department of Health who were able to provide authorised nurse immunisers resulting in the three extra clinics. These additional clinics will continue into the new reporting period to support growing community needs.

The addition of these clinics continues to strengthen the relationship between Glenorchy City Council and the Communicable Disease Prevention Unit at the Department of Health. The additional clinics have enabled our community members to receive vaccines in a more timely and friendly manner and provided a training opportunity for more Department of Health staff, offering insights into the operation of public clinics beyond just Covid-19 vaccinations.

In the 2022/2023 reporting period staff continued a full operational review of the Council immunisation program. Key changes made include the relocation of public clinics from the Salvation Army Centre to a more suitable venue at the Tolosa Street Hall. Staff continued strengthening relationships with key external stakeholders such as high schools within our program, our contract nursing team, and local medical practices in the Glenorchy area.

The reporting period saw a significant change to the National Immunisation Program in the reduction of vaccine numbers for the HPV program. This program has gone from an initial three dose course when it was first introduced to a 2-dose course and now to one dose. For future reporting periods this will show as a reduction in the number of students receiving vaccines.

Recreational Water Quality

In 2022/2023 Council continued to participate in the Derwent Estuary Recreational Water Quality Program. The program runs between 1 December and 31 March yearly. During this period Council staff collected weekly water samples from one (1) swimming site located at Windermere Beach and one (1) environmental site at Elwick Bay. This reporting season saw the reduction in monitoring sites due to MONA reconsidering the need for the inclusion of their three sampling sites.

Results in 2022/2023 supported the maintenance of a 'good' rating for Windermere Beach and a 'good' rating for our environmental site at Elwick Bay and Cameron Bay.

The 2022/2023 season included a trial to ascertain whether it was possible to produce meaningful forecasts of the quality of the recreational water at swimming sites along the Derwent Estuary. The forecasting trial involved staff from Council, TasWater, the Derwent Estuary Program and the Department of Health. Early results have been encouraging, and the trial is likely to continue throughout the 2023/2024 Recreational Water Quality season.

Community Enquiries

In providing support to our community the Environmental Health team responded to a total of 620 customer concerns and queries were responded to during 2022/2023. These ranged from 44 food specific concerns, 46 public health nuisances, 253 environmental health nuisances and 256 enquiries from the community.

These nuisance requests included a range of nuisance related issues such as noise, smoke pollution, litter and rubbish dumping, and unsightly premises. Many of these required specific responses or on-site inspections and investigations with the focus being to mediate suitable outcomes rather than to use more rigorous enforcement methods.

Elected Member Allowances and Reimbursement of Expenses

Section 72(1)(cb)

ELECTED MEMBER	ALLOWANCE*	CAR ALLOWANCE - MAYOR	EXPENSES	TOTAL
Mayor Thomas	\$112,445	\$6,638	\$6,774	\$125,867
Ald. King	\$39,698		\$1,380	\$41,078
Ald. Dunsby	\$32,131		\$940	\$33,071
Ald. Hickey	\$46,890		\$2,145	\$49,035
Ald. Sims	\$23,688		\$482	\$24,170
Ald. Carlton	\$10,891			\$10,891
Ald. Richardson	\$10,891		\$70	\$10,961
Ald. Bull	\$10,891			\$10,891
Ald. Fraser	\$10,891			\$10,891
Ald. Ryan	\$10,891			\$10,891
FROM NOV 2022				
Ald. Cockshutt	\$21,240		\$1,817	\$23,057
Cr Kendall	\$21,240		\$2,215	\$23,455
Cr Quick	\$21,240			\$21,240
Ald. Slade	\$21,240		\$2,002	\$23,153
Ald. Yaxley	\$21,240		\$1,961	\$23,201
TOTAL	\$415,428	\$6,638	\$19,786	\$441,852

Elected Member allowances are set by the State Government under the *Local Government (General) Regulations 2015* and are based on the number of voters in each local government area.

*For retiring and new Elected Members, the date of the Certificate of Election is used.

Meeting Attendance

Section 72(1)(cc)

Council Meetings

ALDERMEN	ATTENDED	ELECTED MEMBERS	ATTENDED
1 JULY 2022 - 24 OCTOBER 2022	(4 HELD)	4 NOV 2022 - 30 JUNE 2023	(9 HELD)
Ald. Thomas (Mayor) †	4	Ald. Thomas (Mayor)	9
Ald. King (Deputy Mayor)	4	Ald. Hickey (Deputy Mayor)	9
Ald. Sims	2	Ald. Sims	1
Ald. Hickey	4	Ald. King	9
Ald. Dunsby	3	Ald. Dunsby	8
Ald. Fraser	3	Ald. Slade	9
Ald. Richardson	3	Cr Quick	8
Ald. Ryan	3	Cr Kendall	9
Ald. Carlton	4	Ald. Cockshutt	9
Ald. Bull	3	Ald. Yaxley	9

Glenorchy Planning Authority Meetings

ALDERMEN	ATTENDED	ELECTED MEMBERS	ATTENDED
1 JULY 2022 - 24 OCTOBER 2022	(4 HELD)	4 DEC 2022 - 30 JUNE 2023	(4 HELD)
Ald. Thomas (Mayor)	3	Ald. Thomas (Mayor)	4
Ald. King (Deputy Mayor)	4	Ald. King	4
Ald. Dunsby	3	Ald. Dunsby	3
Ald. Ryan	4	Ald. Cockshutt	4
Ald. Richardson	2	Ald. Yaxley	4
Ald. Carlton	1	Cr Quick	1

Glenorchy Audit Panel Meetings

COMMITTEE MEMBERS	ATTENDED
1 JULY 2022 - 30 JUNE 2023	(6 HELD)
Mr M.Derbyshire (Chair)	6
Mr R.De Santi	6
Ms B.Webster †	5
Ald. Ryan	3*
Ald. Bull	2*
Ald. Hickey	3*
Cr Quick	3*

* Ald Ryan's term on the Panel expired 26 October 2022

* Ald Bull's term on the Panel expired 26 October 2022

* Ald Hickey appointed to Panel 28 November 2022

* Cr Quick appointed to Panel 28 November 2022

Council Workshops

ALDERMEN	ATTENDED	ELECTED MEMBERS	ATTENDED
1 JULY 2022 - 24 OCTOBER 2022	(5 HELD)	4 NOV 2022 - 30 JUNE 2023	(20 HELD)
Ald. Thomas (Mayor) †	4	Ald. Thomas (Mayor)	16
Ald. King (Deputy Mayor)	5	Ald. Hickey (Deputy Mayor)	18
Ald. Sims	0	Ald. Sims	0
Ald. Hickey	3	Ald. King	19
Ald. Dunsby	5	Ald. Dunsby	20
Ald. Fraser	5	Ald. Slade	18
Ald. Richardson	4	Cr Quick	17
Ald. Ryan	4	Cr Kendall	17
Ald. Carlton	4	Ald. Cockshutt	17
Ald. Bull	3	Ald. Yaxley	20

Contracts for the Supply of Goods and Services

For the purposes of Section 72(1)(e) of the Local Government Act 1993, contracts for the supply or provision of goods or services valued at or exceeding \$250,000 (excluding GST) entered into in the 2022 - 2023 financial year were:

Regulation 29(1)

The following contracts with a value of \$250,000 or above excluding GST were entered into:

DESCRIPTION	CONTRACT PERIOD	PERIOD OF ANY OPTIONS FOR EXTENDING THE CONTRACT	CONTRACT SUM OR ESTIMATED CONTRACT SUM AT TIME OF AWARD	CONTRACTOR'S BUSINESS NAME	ADDRESS
Panel of Legal Services Providers Standing Offer	3 years	2 years	\$250,000 (estimated)	Page Seager Lawyers	Level 2 179 Murray Street Hobart, TAS, 7000
				Abetz Curtis	83 Davey Street Hobart, TAS, 7000
				Wallace Wilkinson and Webster	196 Liverpool Street Hobart, TAS, 7000
				HWL Ebsworth Lawyers	Level 9, 85 Macquarie Street Hobart, TAS, 7000
				Edge Legal Holdings Pty Ltd	297 Elizabeth Street North Hobart, TAS, 7000
Purchase of new 20t to 23t Long Track (LT) Crawler Hydraulic Excavator for Landfill	One off purchase	NIL	\$273,993	JF Machinery	2/8 Pembury Place Rocherlea, TAS, 7248
Building Works and Repairs Standing Offer	3 years	2 years	\$1,453,850 (estimated)	Fairbrother Pty Ltd	12 Stoney Rise Road Devonport, TAS, 7310
Food Organics Garden Organics (FOGO) Processing Services Standing Offer	2 years	1 year	\$1,260,000 (estimated)	Pure Living Soil	849 Interlaken Road Oatlands, TAS, 7120

DESCRIPTION	CONTRACT PERIOD	PERIOD OF ANY OPTIONS FOR EXTENDING THE CONTRACT	CONTRACT SUM OR ESTIMATED CONTRACT SUM AT TIME OF AWARD	CONTRACTOR'S BUSINESS NAME	ADDRESS
ICT Core System	5 years	6 years	\$6,391,416	Open Office Holdings Pty Ltd	M-City Business District Level 7, 2125 Princes Hwy, Clayton, VIC, 3168
Montrose Foreshore Skatepark Construction	One off project	NIL	\$518,154	Grind Projects Pty Ltd	22 Smith Court Kyneton, VIC, 3444
Supply and Install Fencing Standing Offer	3 years	2 years	\$537,405 (estimated)	Fencemakers Tasmania Pty Ltd	4 Massey Street Glenorchy, TAS, 7010
	3 years			Statewide Linemarking Tas Pty Ltd	28 Jackson Street Glenorchy, TAS, 7010
Supply of Master Key System Components	15 years	NIL	\$436,594 (estimated)	Access Hardware Pty Ltd	131a Albert Rd, Moonah, TAS, 7009
Maintenance Grading and Resheeting of Unsealed Roads and Verges	3 years	2 years	\$1,165,400 (estimated)	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road Rocherlea, TAS, 7248
Gibbins Reserve Purchase Play Equipment	One off purchase	NIL	\$384,866	Island Recreation	3-4 Beacon Court Cambridge, TAS, 7170
Childrens Playgrounds and Outdoor Exercise Equipment Works Standing Offer	3 years	2 years	\$3,500,000 (estimated)	Parkway Enterprises (Tas) Pty Ltd ATF Harris Family Trust	14 - 16 Hale Street Derwent Park, TAS, 7009
				Otto Investments (TAS) Pty Ltd ATF the Island Recreation Unit Trust	Unit 3 /4 Beacon Court Cambridge, TAS, 7170
				WillPlay Pty Ltd	U16/459 Tufnell Road Banyo, QLD, 4014
Tolosa Street Path Link (Dominic College to Tolosa Park) Construction	One off project	NIL	\$379,815	Crossroads Civil Contracting Pty Ltd	73-79 Lilydale Road Rocherlea, TAS, 7248

DESCRIPTION	CONTRACT PERIOD	PERIOD OF ANY OPTIONS FOR EXTENDING THE CONTRACT	CONTRACT SUM OR ESTIMATED CONTRACT SUM AT TIME OF AWARD	CONTRACTOR'S BUSINESS NAME	ADDRESS
NTIII Networking as a Service - WAN, Internet and Core	50 months	NIL	\$513,000 (estimated)	Telstra Corporation Ltd	Level 41 242-282 Exhibition Street Melbourne, VIC, 3000
NTIII Networking as a Service - LANaaS	71 months	NIL	\$252,000 (estimated)		
Gibbins Reserve Toilet Block Construction	One off project	NIL	\$390,724	Straight Up Building TAS Pty Ltd	6 Garrett Court Oakdowns, TAS, 7019
Mountain Bike Trail Renewal Works	One off project	NIL	\$410,810	Dirt Art Pty Ltd	18 Driftwood Drive Opossum Bay, TAS, 7023
Green Waste and Timber Processing at Jackson Street Waste Management Centre Standing Offer	3 years	2 years	\$450,000 (estimated)	Concept Tree Services	20 Regal Court Seven Mile Beach, TAS, 7170
				Barwicks	3 Weily Park Road Bridgewater, TAS, 7030
Collinsvale and Glenlusk Road Safety Barriers Supply and Construct	One off project	NIL	\$302,153.46	Statewide Linemarking Tas Pty Ltd	28 Jackson Street Glenorchy, TAS, 7010
Standing Offer for Cleaning of Public Amenities	3 years	3 years	\$1,358,604 (estimated)	Lazaro Cleaning Services	Level 6 Reserve Bank Building 111 Macquarie Street, Hobart, TAS, 7000
Provision of Microsoft Software Licencing	3 years	NIL	\$582,646	Data#3 Limited	555 Coronation Drive Toowong, QLD, 4066
Lease Asphalt Support Truck F3101	6 years	NIL	\$276,285	LeasePlan Australia Pty Ltd	Level 7 South Wharf Tower 30 Convention Centre Place South Wharf VIC 3015
Lease Litter Compaction Truck F3202	5 years	NIL	\$316,473		
Lease Asphalt Truck F6401	6 years	NIL	\$349,357		

The following contracts were extended by Council resolution under regulation 23(5)(b):

DESCRIPTION	REASON FOR THE EXTENSION	ADDITIONAL CONTRACT PERIOD	VALUE OR ESTIMATED VALUE (EXCLUDING GST)	CONTRACTOR'S BUSINESS NAME	ADDRESS
Enterprise resource planning and electronic records management systems	Additional supplies by the original service provider, and a change in service provider cannot be made due to requirements of technological interoperability and compatibility with Council's processes and procedures.	3 years	\$1,010,000 (estimated)	TechnologyOne Pty Ltd	L 11 TechnologyOne HQ 540 Wickham St Fortitude Valley, QLD, 4006
Banking Services	Inability to implement a new banking system until actual acceptance of the new core enterprise system due to the risk of incompatibility and lack of interoperability between the incoming enterprise technology and inter-reliant elements of the banking services platform.	3 years	\$210,000 (estimated)	Commonwealth Bank of Australia	Level 3 81 Elizabeth Street Hobart, TAS, 7000

Regulation 27(A)

The following contracts valued at \$250,000 or more excluding GST were entered into by exercise of the General Manager's emergency powers:

NIL

Regulation 27(i)

The following contracts valued at \$250,000 or more excluding GST were entered into by Council resolution:

NIL

REGULATION 29(3)

The following contracts valued at or exceeding \$100,000 excluding GST but less than \$250,000 were entered into or extended:

DESCRIPTION	CONTRACT PERIOD	PERIOD OF ANY OPTIONS FOR EXTENDING THE CONTRACT	CONTRACT SUM OR ESTIMATED CONTRACT SUM AT TIME OF AWARD	CONTRACTOR'S BUSINESS NAME	ADDRESS
Stormwater Relining 2022 -2023	21/09/2022 to 30/03/2023.	NIL	\$217,490 (estimated)	Machos Pty Ltd	Unit 4 73 Droughty Point Road, Rokeby, TAS, 7019
Computer Purchase	One off purchase	NIL	\$105,716	IRIS Computing	265 Elizabeth Street, North Hobart, TAS, 7000
Lease Mid-Sized Tractor P8003			\$120,416		
Lease Road Maintenance Truck F2801w			\$144,200		
Lease Reserves Truck F4501			\$130,619		
Lease Capital Tip Truck F3501			\$158,029		
Lease Reserves Dual Cab Truck F3401			\$116,166		
Lease Capital Tip Truck F2501	5 years	NIL	\$158,029	LeasePlan Australia Pty Ltd	Level 7, South Wharf Tower, 30 Convention Centre Place, South Wharf, VIC, 3015
Lease Urban Services Truck F2301			\$130,567		
Lease Reserves Truck F1001			\$128,427		
Lease Stormwater Capital Truck F4401			\$138,471		
Lease Reserves Beaver Tail Truck F4601			\$122,973		
Lease Reserves Beaver Tail Truck F5701			\$122,970		
Lease Road Maintenance Truck F2801			\$144,200		

REGULATION 29(3) CONTINUED

DESCRIPTION	CONTRACT PERIOD	PERIOD OF ANY OPTIONS FOR EXTENDING THE CONTRACT	CONTRACT SUM OR ESTIMATED CONTRACT SUM AT TIME OF AWARD	CONTRACTOR'S BUSINESS NAME	ADDRESS
Provision and Support of Contact Centre Software	3 years	3 years	\$160,000 (estimated)	Converged Communication Network Applications Pty Ltd	L32 101 Miller Street, North Sydney, NSW, 2060
North Chigwell Reserve Clubrooms, Changerooms and Function Building Design	One off project	NIL	\$215,763	Artas Architects	Level 1 73 Paterson Street, Launceston, TAS, 7250
Provision of Weed Control in Native Bushland	2 years	1 year	\$120,000 (estimated)	Pakana Services	370-380 Cambridge Road, Mornington, TAS, 7018
				Wetlands and Wildlife Creations Group Pty Ltd	317 Bungower Road, Moorooduc, VIC, 3912
Strategy execution software 'Cascade'.	2 years	2 years	\$248,075	PMH Insights Inc	10721 University Ave NW Edmonton Alberta Canada T6E4P8

Public Interest Disclosures Act

Section 86, *Public Interest Disclosures Act 2002*

Council's PID procedures

As a public body, Glenorchy City Council is committed to the aims and objectives of the *Public Interest Disclosures Act 2002*.

In accordance with the Act, Council's has adopted a set of procedures for reporting disclosures of improper conduct or detrimental action by Council's members, officers and employees. Council's procedures are contained in its 'Model PID Procedures Manual'. The manual can be accessed on Council's website (www.gcc.tas.gov.au).

Reportable PID matters

Pursuant to the requirements of section 86 of the *Public Interest Disclosures Act 2002*, Council provides the following information relating to actions taken under the Act during the 2022/2023 financial year.

SECTION OF PID ACT	DISCLOSURE REQUIREMENT	REPORTABLE MATTERS IN 2022/2023
86(b)	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	0
86(c)	number of disclosures determined by the public body to be public interest disclosures that it investigated during the year	0
86(d)	number and types of disclosed matters referred to the public body during the year by the Ombudsman	0
86(e)	number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate	0
86(f)	number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year	0
86(g)	number and types of disclosed matters that the public body has decided not to investigate during the year	0
86(h)	number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigation	0
86(i)	any recommendations of the Ombudsman under this Act that relate to the public body	0

Senior Employee Remuneration

Section 72(1)(cd)

REMUNERATION BANDS	NUMBER OF EMPLOYEES 2022-23	NUMBER OF EMPLOYEES 2021-22
\$380,001 - \$390,000		1
\$300,001 - \$310,000	1	
\$260,001 - \$270,000		2
\$250,001 - \$260,000	1	
\$230,001 - \$240,000	1	
\$220,001 - \$230,000		1
\$210,001 - \$220,000	1	
\$199,001 - \$200,000		1
\$10,001 - \$20,000		1

Total annual remuneration is defined as the total of the following:

- base salary payable to the employee
- amount of employer superannuation contributions to the employee's contribution
- non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc)
- other allowances and benefits include all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable
- gross value for the use of a fully-maintained motor vehicle provided to the employee, and
- value of any other allowances or benefits paid or payable to, or provided for, the benefit of the employee.

Grants and Benefits Provided

Section 77

GRANTS	
ORGANISATION	AMOUNT
Glenorchy Community Fund	\$4,000
Mayoral Sporting and Academic Fund	\$4,950
Glenorchy Brass Band	\$7,500
CHRISTMAS CAROLS GRANTS	
Rosetta Primary School	\$897
Austins Ferry Primary School	\$250
Your Church Tasmania	\$6000
St Therese of Lisieux Moonah Lutana Parish	\$4000
IC Church Inc	\$1,177
Collinsvale Community Association Inc	\$10,000

EVENT SPONSORSHIPS AND OTHER CONTRIBUTIONS (COMMUNITY AND CULTURAL EVENTS)	
ORGANISATION	
SCHOOL AWARDS	AMOUNT (INC GST)
Bowen Road Primary School	\$50
Austins Ferry Primary School	\$50
Claremont College	\$100
Collinsvale Primary School	\$50
Dominic College	\$100
Guilford Young College	\$100
Glenorchy Primary School	\$50
Goodwood Primary School	\$50
Indie School Glenorchy	\$100
Moonah Primary School	\$50
Rosetta Primary School	\$50
One School Global (Claremont)	\$100
Springfield Gardens Primary School	\$50
Windermere Primary School	\$50
Total school awards	\$950
Claremont College Bursary	\$500
DONATIONS OTHER	
West Moonah Community Pre School Inc (Community Volunteer Program)	\$350

EVENT SPONSORSHIPS AND OTHER CONTRIBUTIONS (COMMUNITY AND CULTURAL EVENTS)	
ORGANISATION	
SCHOOL AWARDS	AMOUNT (INC GST)
Koori Kids NAIDOC School Initiative	\$450
Total Cash Donations	\$3,250
SERVICE AGREEMENT	
Multicultural Council of Tasmania in delivering the Multicultural Hub	\$60,000

IN-KIND CONTRIBUTIONS, REDUCED OR WAIVED FEES AND/OR CHARGES, ASSISTANCE PROVIDED	
CASH CONTRIBUTIONS AND DONATIONS	
Waiver of Environmental Health fees (charitable food businesses)	\$9,988
Derwent Estuary Program	\$4,722
Planning Application Fees	\$1,055
Total Cash Contributions and Donations	\$15,765

2022/23 Reduced or waived fees and charges

TENANT	PROPERTY	AMOUNT WAIVED	DATE
COUNCIL HALLS			
Bucaan Community House	Chigwell Barn	\$172	14/1/2023
Jason Crusius (free children's play/drama)	Claremont Hall	\$345	5/3/2023 & 12/3/2023
Tasmania Police (charity event)	KGV	\$379	1/4/2023
Claremont Community Library	Claremont Hall	\$321	29/4/2023
Gurkha Legends (NFP multicultural event)	Claremont Hall	\$135	17/6/2023
TOLOSA HUTS			
Migrant Resource Centre	Tolosa Hut 13	\$60	14/10/2022
First Tasmanians Aboriginal Corporation	Tolosa Hut 4	\$62	13/11/2022
Legion of Mary	Tolosa Hut 13	\$62	4/2/2023
OTHER			
Waiver of Landfill Fees to community organisations		\$2,371	

Discounted Rent

Glenorchy City Council leases or licences various properties to organisations at a discounted rent in accordance with Council's *Leasing and Licensing of Council Owned and Managed Property Policy*. The discounted rent reflects the appreciation of the valuable contribution and services that these organisations provide to the community.

TENNANT	LOCATION
Abbeyfield House	17 Moorina Crescent, Berriedale
Arrogone Archers Inc.	Gerrard Street Reserve, New Town
AYC Netball Association	37 Bayswater Road, Moonah
Baseball Tasmania	1 Gepp Parade Goodwood (Prince of Wales Ground)
Chigwell Community Garden	Bucaan Community House, 16 Karambi Street, Chigwell
Claremont Community Library	Claremont Memorial Hall, 41 Main Road, Claremont
Claremont Football Club	1B Dewar Place Claremont (Abbotsfield Park)
Claremont Junior Football Club	103 Cadbury Road, Claremont
Claremont Little Athletics	1B Dewar Place Claremont (Abbotsfield Park)
Claremont Men's Shed	15 Main Road, Claremont
Claremont Petanque Club	103 Cadbury Road, Claremont
Claremont RSL Club	26 Cadbury Road, Claremont (for war memorial)
Claremont Youth Boxing Club	17 Westfield Street, Claremont
Friends of Collinsvale	14 Hall Road, Collinsvale
Football Tasmania	16-18 Grove Road, Glenorchy (KGV Precinct)
Girl Guide Association	5 Box Hill Road, Claremont
Girl Guide Association	5 Booth Avenue, Glenorchy
Glenorchy City Bowls Club	4 Alcorso Drive, Berriedale
Glenorchy Cricket Club	KGV Oval - 1B Anfield Street, Glenorchy
Glenorchy District AFL Football Club	Clubrooms and Grounds - 1A Anfield Street, Glenorchy (KGV Precinct)
Glenorchy Knights Football Club	16-18 Grove Road, Glenorchy
Glenorchy Rowing Club	849b Brooker Highway, Montrose
Glenorchy Rugby Club	7 Eady Street, Glenorchy
Glenorchy Scout Association	23-25 Anfield Street Glenorchy
Glenorchy Tennis Club	8 Alcorso Drive, Berriedale
Glenview Community Services	Car parking at 316 Main Road, Glenorchy
Golden Years Club	314 Main Road, Glenorchy
Goodwood Community Centre and garden	20A Acton Crescent, Claremont
Historical Arms & Military Society	320 Main Rd, Glenorchy (Old Bowls Club)

TENNANT	LOCATION
Hobart Disc Golf	Poimena Reserve and Roseneath Park, Austins Ferry and Jim Bacon Reserve, West Moonah
Karadi Community Garden	Rothesay Circle, Goodwood
Knights Cricket Club	10 Hall Road, Collinsvale
Knights Soccer Club	1 Gepp Parade Goodwood (Prince of Wales Ground) and 16-18 Grove Road, Glenorchy (KGV Precinct)
Life without Barriers	210 Tolosa Street, Glenorchy
Lions Club of Glenorchy	637 Main Road, Berriedale
Metro Football Club	131A Allunga Road, Chigwell
Migrant Resource Centre	Part of 1A Anfield Street, Glenorchy (KGV precinct)
Model Makers & Collectors Association	137 Howard Road, Goodwood (Goodwood Park)
Mt Faulkner Scouts (Scouts Aust)	3A Austins Ferry Road, Austins Ferry (Shoobridge Park)
Southern Tasmanian Bowls Association	Room at 637 Main Rd, Berriedale
Southern Tasmania Softball Association	1 Gepp Parade Goodwood (Prince of Wales Ground)
Sporting Shooters Association of Australia	Lime Kiln Gully, Glenorchy
St Anne's Cricket Club	103 Cadbury Road, Claremont
Collinsvale Fire Station	14 Hall Road, Collinsvale
Tasmanian Transport Museum	2B Anfield Street, Glenorchy
Wellington Cricket Club	7 Eady Street, Glenorchy
Wellington Fire Station	28 Vieste Street, Glenorchy
West Moonah Community House, Garden and Orchard	2 Winbourne Avenue, West Moonah
Workskills Inc. ("Troublesmiths")	Part of 374 Main Road, Glenorchy (Old Pensioners Union Building)



98.3%
Rates collected



50,644
Rates and instalment
accounts issued

Miscellaneous

Code of Conduct complaints

Section 72(1)(ba)

There were three (3) Code of Conduct complaints received by Council during the 2022-23 financial year. One (1) was upheld by the Code of Conduct Panel and two (2) complaints were discontinued.

Code of Conduct costs

Section 72(1)(bb)

The total costs met by the Council during the preceding financial year in respect of the three (3) code of conduct complaints dealt with under Division 3A of Part 3 of the Act was \$NIL.

Enterprise Powers

Section 72(1)(ca)

Council did not exercise any of the powers available under section 21 of the *Local Government Act 1993* in the 2022-2023 financial year.

Land donated under section 177

Section 72(1)(da)

Council did not make any donations of land pursuant to section 177 of the *Local Government Act 1993* during the 2022-23 financial year.

Other prescribed matters

Section 72(1)(e)

Contracts for the Supply of Goods and Services (page 55).

Financial Reporting

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Statement of Comprehensive Income For the Year Ended 30 June 2023

	Note	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	45,690	45,779	43,700
Statutory fees and fines	2.2	3,198	2,853	3,386
User fees	2.3	10,278	11,083	10,180
Grants	2.4	4,056	6,519	6,613
Contributions - cash	2.5	40	45	115
Interest	2.6	123	1,261	173
Other income	2.7	465	500	504
Investment revenue from Water Corporation	2.9, 5.1	2,172	2,606	2,606
		66,022	70,646	67,277
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	7,848	8,018	2,991
Contribution and recognition of non-monetary assets	2.5	5,300	3,575	17,140
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	(2,966)	(2,179)	(1,238)
		10,182	9,414	18,893
Total income from continuing operations		76,204	80,060	86,170
Expenses from continuing operations				
Employee benefits	3.1	(27,296)	(25,401)	(25,029)
Materials and services	3.2	(14,652)	(18,375)	(15,266)
Depreciation and amortisation	3.3	(16,794)	(15,206)	(15,475)
Finance costs	3.4	(153)	(120)	(178)
Other expenses	3.5	(8,687)	(9,582)	(7,869)
Total expenses from continuing operations		(67,582)	(68,684)	(63,817)
Result from continuing operations		8,622	11,376	22,353
Net result for the year		8,622	11,376	22,353
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.1,9.1	-	5,176	4,481
Net asset revaluation increment/(decrement)	9.1	-	36,431	62,080
Total Other Comprehensive Income		-	41,607	66,561
Total Comprehensive result		8,622	52,983	88,914

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

**Statement of Financial Position
As at 30 June 2023**

	Note	2023 \$'000	2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	7,395	6,530
Trade and other receivables	4.2	1,925	2,009
Investments	4.3	26,325	21,486
Inventories	4.4	118	98
Non-current assets classified as held for sale	4.5	1,197	5,428
Contract assets	4.6	137	73
Other assets	4.7	608	480
Total current assets		37,705	36,104
Non-current assets			
Trade and other receivables	4.2	207	143
Investment in water corporation	5.1	168,373	163,197
Property, infrastructure, plant and equipment	6.1	871,611	822,455
Intangible assets	6.2	-	4
Right-of-use assets	6.3	1,529	2,078
Other assets	4.7	65	65
Total non-current assets		1,041,785	987,942
Total assets		1,079,490	1,024,046
Liabilities			
Current liabilities			
Trade and other payables	7.1	5,720	4,535
Trust funds and deposits	7.2	615	705
Provisions	7.3	4,711	4,733
Lease liabilities	7.4	559	702
Contract liabilities	7.5	1,382	2,492
Interest-bearing loans and borrowings	8.1	637	628
Total current liabilities		13,624	13,795
Non-current liabilities			
Provisions	7.3	7,536	3,864
Lease liabilities	7.4	1,037	1,442
Interest-bearing loans and borrowings	8.1	984	1,621
Total non-current liabilities		9,557	6,927
Total liabilities		23,181	20,722
Net Assets		1,056,308	1,003,324
Equity			
Accumulated surplus		561,077	549,700
Reserves	9.1	495,231	453,624
Total Equity		1,056,308	1,003,324

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

Statement of Changes in Equity For the Year Ended 30 June 2023

	Note	Accumulated	Asset	Fair Value	Other	Total
		Surplus	Revaluation	Reserve	Reserves	Equity
2023		2023	2023	2023	2023	2023
		\$'000	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		549,700	477,561	(33,706)	9,769	1,003,324
Net result for the year		11,376	-	-	-	11,376
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	5,176	-	5,176
Net asset revaluation increment/(decrement)	9.1	-	36,431	-	-	36,431
Total comprehensive income		561,077	513,992	(28,530)	9,769	1,056,308
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		561,077	513,992	(28,530)	9,769	1,056,308
2022		2022	2022	2022	2022	2022
		\$'000	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		527,347	415,481	(38,187)	9,769	914,410
Net result for the year		22,353	-	-	-	22,353
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.1,9.1	-	-	4,481	-	4,481
Net asset revaluation increment/(decrement)	9.1	-	62,080	-	-	62,080
Total comprehensive income		549,700	477,561	(33,706)	9,769	1,003,324
Transfers between reserves		-	-	-	-	-
Balance at end of the financial year		549,700	477,561	(33,706)	9,769	1,003,324

The above statement should be read with the accompanying notes.

Statement of Cash Flows For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates		45,764	43,962
Statutory fees and fines		2,791	3,387
User charges and other fines (inclusive of GST)		11,420	9,452
Grants (inclusive of GST)		6,325	6,332
Contributions (inclusive of GST)	2.5	45	115
Interest received		1,173	139
Rents (inclusive of GST)		956	824
Investment revenue from water corporation	2.9	2,606	2,606
Other receipts (inclusive of GST)		392	207
Net GST refund/(payment)		1,948	2,008
Payments to suppliers (inclusive of GST)		(27,382)	(25,564)
Payments to employees		(25,119)	(25,681)
Finance costs paid		(120)	(181)
Net cash provided by (used in) operating activities	9.2	20,799	17,606
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(22,962)	(16,783)
Proceeds from sale of property, infrastructure, plant and equipment		2,159	300
Capital grants		7,046	2,615
Proceeds from / (Payments for investments)		(4,839)	4,751
Net cash provided by (used in) investing activities		(18,596)	(9,117)
Cash flows from financing activities			
Repayment of lease liabilities (principal repayments)		(710)	(768)
Repayment of interest bearing loans and borrowings		(628)	(3,415)
Net cash provided by (used in) financing activities	9.3	(1,338)	(4,183)
Net increase (decrease) in cash and cash equivalents		865	4,306
Cash and cash equivalents at the beginning of the financial year		6,530	2,224
Cash and cash equivalents at the end of the financial year	9.4	7,395	6,530
Restrictions on cash assets	4.1		

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

Note 1 Overview

1.1 Reporting entity

- (a) The Glenorchy City Council was established on 24th October 1964 and is a body corporate with perpetual succession and a common seal. Council's main office is located at 374 Main Road, Glenorchy.
- (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.

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Statement of 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 4.3, 4.5, 5.1, 6.1, 6.2, 7.3, 8.1 and 10.3(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.

1.3 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 7.3.

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 9.5.

Fair value of property, infrastructure, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, infrastructure, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 6.1.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.1.

Landfill / Tip Rehabilitation

Assumptions and judgements are utilised in determining Council's landfill close-down and restoration costs. These assumptions are discussed in note 7.3.

Note 1 Overview (continued)

1.4 Material Budget Variations

Council's original budget was adopted by the Council on 20 June 2022. Subsequent budget revisions were approved by Council on 28 November 2022 for the replacement of the core business system and 30 January 2023 to reallocate an amount from capital to operational. The assumptions upon which the original budget was prepared have been affected by the revised budget, external influences including higher costs due to inflation, delays in the materials supply chain, difficulty in filling position vacancies, reduced development activity and economy policy decisions. Further details on material variations are as follows:

Revenues

1 Grants

An overall variance of \$2.632m above budget has been reported. The variation for Operational grants is \$2.462m of which \$1.974m is the result of the Federal Government prepaying 100% of the 2023/24 Financial Assistance Grant in the 2022/23 financial year. Prepayment of this grant has occurred in previous years however this is the first occasion 100% has been paid in advance. The early payment of the 2023/24 Financial Assistance Grants is reflected in the 2022/23 Statement of Comprehensive Income. With no 2023/24 grant to be paid in the 2023/24 year, Council is reliant on prepayment of the 2024/25 grant however future payments remain at the Commonwealth's discretion. In addition Council also received grant/subsidies towards the Glenorchy Jobs Hub, Childcare Centres and Staff Training/Further Education. The variation for Capital grants is \$0.169m and is largely timing differences in relation to the progress of Federal Government funded major projects paid in arrears and the local roads community infrastructure paid in advance.

2 Interest

Increases to the cash rate announced by the Reserve Bank has resulted in additional investment interest of \$1.156m above budget expectations. Interest was also received from overdue rate accounts.

3 Investment Income from TasWater

TasWater revenue was up by \$0.434m on budget as a result of additional income distributions made to catch up payments not made during the prior years as a result of the pandemic.

4 Contributions of Non Monetary Assets

A total of \$3.575m in donated / found assets were brought to account being lower than the budgeted amount of \$5.300m. It is difficult to predict the value of donated / found assets in the forward estimates and variances may occur.

5 Net Gain/(Loss) on Disposal of Assets

A net loss of \$2.179m is recorded representing sale proceeds of \$2.159m offset by the written down value of \$4.242m and disposal costs of \$0.096m. Assets disposed of include sale of land at 3 Edgar Street and 5A Taree Street as well as the sale of changeover Fleet and ICT equipment.

Expenses

1 Employee Costs

A variance of \$1.895m against budget is reported against employee costs primarily the result of permanent position reductions that took effect on 1 July 2022 combined with vacant positions remaining unfilled for an extended period of time during the year caused by a shortage of suitably qualified applicants.

2 Materials and Services

The variance of \$3.723m is predominately \$1.243m for the increased cost and availability of works contractors and the need to engage suitably qualified professional contractors to temporarily fill vacant positions. The budget revision on 28 November also incurred year one expenditure of \$0.865m for the core business software system replacement. A higher than expected State Government contribution was also incurred in the first year of the State Landfill Waste Levy generating an additional expense of \$0.211m as well as \$0.837m relating to amortisation for landfill rehabilitation.

1.5 Functions/Activities of the Council

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

	Grants 000's	Other 000's	Total Revenue 000's	Total Expenditure 000's	Surplus/ (Deficit) 000's	Assets 000's
Government and administration						
2022 - 2023	4,054	50,034	54,088	22,174	31,914	207,879
2021 - 2022	3,917	46,894	50,811	19,427	31,384	201,591
Property, infrastructure, plant & equipment						
2022 - 2023	8,041	2,370	10,411	21,465	(11,054)	844,890
2021 - 2022	2,996	16,883	19,879	20,965	(1,086)	807,813
Waste management						
2022 - 2023	60	9,442	9,502	7,490	2,012	2,550
2021 - 2022	-	8,574	8,574	6,148	2,426	-
Community, environment & public health						
2022 - 2023	26	260	286	4,917	(4,631)	-
2021 - 2022	-	214	214	4,132	(3,918)	-
Planning and building services						
2022 - 2023	2	1,715	1,717	2,715	(998)	-
2021 - 2022	-	2,264	2,264	2,803	(539)	-
Community services						
2022 - 2023	2,280	629	2,909	4,684	(1,775)	-
2021 - 2022	2,681	668	3,349	4,724	(1,375)	-
Recreation facilities						
2022 - 2023	10	12	22	2,330	(2,308)	24,171
2021 - 2022	-	8	8	2,102	(2,094)	14,642
Economic development						
2022 - 2023	17	-	17	118	(101)	-
2021 - 2022	1	-	1	483	(482)	-
Cultural facilities and services						
2022 - 2023	21	108	129	1,105	(976)	-
2021 - 2022	9	99	108	1,058	(950)	-
Public order, fire and safety						
2022 - 2023	-	917	917	1,584	(667)	-
2021 - 2022	-	923	923	1,636	(713)	-
Other - not attributable						
2022 - 2023	26	36	62	103	(41)	-
2021 - 2022	-	39	39	339	(300)	-
Total						
2022 - 2023	14,537	65,523	80,060	68,684	11,376	1,079,490
2021 - 2022	9,604	76,566	86,170	63,817	22,353	1,024,046

1.5 Functions/Activities of the Council (continued)

(b) Reconciliation of Assets above with the Statement of Financial Position at 30 June:

	2023	2022
	\$'000's	\$'000's
Current assets	37,705	36,104
Non-current assets	1,041,785	987,942
	1,079,490	1,024,046

(c) Governance and administration

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

Property, infrastructure, plant & equipment

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting. Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping of creeks but excludes drainage associated with road works, flood mitigation and agriculture.

Waste Management

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

Community, environment & public health

Operation and maintenance of Council facilities including halls (excluding indoor sports complexes). Environmental Health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries. Environmental management includes strategies and programs for the protection of the environment and regulations of activities affecting the environment.

Planning and building services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs, and the development and maintenance of building construction standards.

Community services

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

Recreation facilities

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

Economic development

Operations involves working with businesses, industry representatives, not-for-profits and the community to develop our Economic Development Strategy.

Cultural facilities and services

Development of multiculturalism, arts and culture.

Public order, fire and safety

Public compliance, parking, roads, traffic and animal management

Other - not attributable

Fleet management and internal plant operation not attributed elsewhere.

	2023	2022
	\$'000	\$'000
Note 2 Revenue		
Note 2.1 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 gross annual rental value excluding GST and is not less than 4% of the capital value of the property.

The valuation base used to calculate general rates for 2022-23 was \$579.4 million (2021-22 \$574.6 million). The 2022-23 rate in the AAV dollar was \$0.07378 for non residential properties and \$0.06870 for residential properties (2021-22 \$0.08749 and \$0.08021 respectively).

Rates charges	38,976	37,291
Penalty charges	403	286
Recovery of legal costs	19	27
State fire commission contribution	6,381	6,096
Total rates and charges	45,779	43,700

The date of the latest general revaluation of land for rating purposes within the municipality was March 2017 with the most recent adjustment factor applied from 1 July 2022.

Accounting policy

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

Note 2.2 Statutory fees and fines		
Registrations and licences	558	536
Development and building fees	1,779	2,326
General fines and infringements	516	524
Total statutory fees and fines	2,853	3,386

Accounting policy

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

Note 2.3 User fees		
Child care/children's program fees	591	636
Fees - venue	93	89
Property rentals	956	891
Garbage and recycling	9,378	8,441
Other fees and charges	64	123
Total user fees	11,083	10,180

Accounting policy

Council recognises revenue from user fees and charges when or as the performance obligation is completed and the customer receives the benefit of the goods / services being provided.

Where an upfront fee is charged such as membership fees for the swimming pool, the fee is recognised on a straight-line basis over the expected life of the membership.

Licences granted by Council are all either short-term or low value and all revenue is recognised at the time that the licence is granted rather than the term of the licence.

	2023	2022
	\$'000	\$'000
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	12,668	7,349
State funded grants	1,823	2,223
Others	46	32
Total	14,537	9,604
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose (Untied)	1,641	1,336
Commonwealth Government Financial Assistance Grants - Roads (Untied)	2,335	2,018
Other federally funded grants		
- Family and children	1,378	1,329
- Training	196	463
- Other	-	3
Other state funded grants		
- Jobs Hub	455	1,022
- Emergency Management - flood events	-	-
- Community Services	468	410
Other	45	32
Total recurrent grants	6,519	6,613
Capital grants received specifically for new or upgraded assets		
Commonwealth Government		
- Roads to Recovery	579	650
- Infrastructure (Local Roads & Community Infrastructure Program)	1,659	1,550
- Sport and Recreational Facilities	4,880	-
State Government		
- Blackspot	250	80
- Vulnerable Road Users	51	265
- Sport and Recreational Facilities	599	315
- Flood Warning System	-	131
Total capital grants	8,018	2,991
Unspent grants and contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Operating		
Balance of unspent funds at 1 July	590	869
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	272	501
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(466)	(780)
Balance of unspent funds at 30 June	396	590
Capital		
Balance of unspent funds at 1 July	1,709	2,085
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	1,074
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	(971)	(1,450)
Balance of unspent funds at 30 June	738	1,709
Total unspent funds	1,134	2,299

	2023	2022
	\$'000	\$'000
Note 2.4 Grants (continued)		
Accounting policy		
Council recognises untied grant revenue and those without performance obligations when received. In cases where there is an enforceable agreement which contains sufficiently specific performance obligations, revenue is recognised as or when control of each performance obligation is satisfied. (i.e. when it transfers control of a product or provides a service.) A contract liability is recognised for unspent funds received in advance and then recognised as income as obligations are fulfilled.		
The performance obligations are varied based on the agreement, but include provision of goods and services.		
Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have a continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.		
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), a contract liability is recognised for the excess of the fair value of the transfer over any related amounts recognised and revenue as the unspent funds are expended at the point in time at which required performance obligations are completed.		
For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For the acquisitions of assets, revenue is recognised when the asset is acquired and controlled by the Council.		
In both the 2021/22 and 2022/23 years, the Commonwealth made early payments of the untied Financial Assistance Grant for the following year. In 2022/23 the Commonwealth paid the entire amount in advance. This prepayment results in Commonwealth Government Financial Assistance Grant received in those years being above that originally budgeted for by \$1.974m in 2022/23 and by \$0.817m in 2021/22. This has impacted the Statement of Comprehensive Income by improving the Net Result for the year by those amounts.		
Note 2.5 Contributions		
(a) Cash		
Assets arising from subdivision of land	-	43
In lieu of public open space	21	47
Stormwater Connection Points	24	25
Total	45	115
(b) Non-monetary assets		
Assets arising from subdivision of land	811	16,403
Recognised assets	2,764	737
Total	3,575	17,140
Total contributions	3,620	17,255
Accounting policy		
Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.		
Note 2.6 Interest		
Interest on financial assets	1,208	112
Interest on rates	53	61
Total	1,261	173
Accounting policy		
Interest income		
Interest is recognised progressively as it is earned.		

	2023	2022
	\$'000	\$'000
Note 2.7 Other income		
Commissions	254	242
Fuel tax credits	76	81
Heavy vehicle motor tax	24	27
Insurance recoveries	33	11
Reversal of Impairment of Receivables	42	15
Other	71	128
Total other income	<u>500</u>	<u>504</u>

Accounting policy

Other

Income is recognised as revenue when the payment is due.

Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.		
Proceeds of sale	2,159	300
Write down value of assets disposed	(4,242)	(1,475)
Disposal costs	(96)	(63)
Total	<u>(2,179)</u>	<u>(1,238)</u>

Accounting policy

Gains and losses on asset disposals

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

Note 2.9 Investment revenue from water corporation		
Dividend revenue received	2,606	2,606
Total investment revenue from water corporation	<u>2,606</u>	<u>2,606</u>

Accounting policy

Investment revenue

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

	2023	2022
	\$'000	\$'000
Note 3 Expenses		
Note 3.1 Employee benefits		
Wages and salaries	24,394	23,915
Workers compensation	411	412
Superannuation	2,863	2,844
Fringe benefits tax	21	19
Redundancy	-	562
	<u>27,689</u>	<u>27,752</u>
Less amounts capitalised	(2,288)	(2,723)
Total employee benefits	<u>25,401</u>	<u>25,029</u>

Accounting policy

Employee benefits

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

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

Note 3.2 Materials and services		
Communications expenses	293	323
Consultants	1,157	656
Contract labour	219	639
Contractor services	5,241	3,953
Contributions	443	310
Fleet expenditure	822	667
ICT expenses	1,476	1,127
Insurance premiums	807	730
Legal fees	58	82
Marketing costs	175	200
Materials and supplies	934	1,126
Other	936	532
Plant hire	193	218
Postage and stationery	133	137
Staff training and professional development	338	234
Street lighting	562	593
Utilities	839	688
Waste services	3,749	3,051
Total materials and services	<u>18,375</u>	<u>15,266</u>

Accounting policy

Materials and services expense

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

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

	2023	2022
	\$'000	\$'000
Note 3.3 Depreciation and amortisation		
<i>Property</i>		
Buildings	1,100	960
Landfill restoration	72	31
Parks, open space and streetscapes	1,394	1,037
<i>Plant and Equipment</i>		
Plant, vehicles and equipment	363	381
Office Equipment and furniture	957	1,093
<i>Infrastructure</i>		
Transport	7,711	8,520
Stormwater and drainage	2,893	2,672
<i>Intangible assets</i>		
Intangible assets	4	62
<i>Right-of-use of assets</i>		
Right-of-use of assets	712	719
Total	15,206	15,475

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.

Parks, open space and streetscapes, landfill, buildings, Infrastructure, plant and equipment and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right-of-use assets are amortised over the lease term. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.

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

Land and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.

Straight line depreciation is charged based on the residual useful life as determined each year.

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

	Period
<i>Property</i>	
Freehold buildings	20-130 years
Buildings, fixed equipment and furniture	20-130 years
<i>Plant and Equipment</i>	
Fixtures, fittings and furniture	3-20 years
Computers and telecommunications	3-10 years
<i>Infrastructure</i>	
Roads	
Road pavements and seals	20-100 years
Road substructure	Unlimited
Road kerb, channel and minor culverts	75 years
Traffic management devices	10-80 years
Bridges	
Bridges	20-80 years
Other Infrastructure	
Drainage	10-135 years
Recreational, leisure and community facilities	10-100 years
Off street car parks	20-100 years
<i>Intangible assets</i>	
Intangible assets	5 years
<i>Right-of-use of assets</i>	
Right-of-use of assets	1-5 years

	2023	2022
	\$'000	\$'000
Note 3.4 Finance costs		
Interest - borrowings	29	61
Interest - lease liabilities	91	117
Total finance costs	<u>120</u>	<u>178</u>

Accounting policy

Finance expense

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

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

Finance costs include interest on bank overdrafts, borrowings, leases and unwinding of discounts.

Note 3.5 Other expenses		
External auditors' remuneration (Tasmanian Audit Office)	70	66
Internal auditors' remuneration (internal audit services - WLF, Crowe)	61	62
Councillors' allowances	412	413
Short term leases of 12 months or less	635	715
Land Tax	647	541
Donation to Sorell Council for Construction of BMX Track	434	-
Other	41	18
State Landfill Waste Levy	944	-
State Government charges and levies	6,338	6,054
Total	<u>9,582</u>	<u>7,869</u>

Accounting policy

Other expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in an asset, or an increase of a liability has arisen that can be measured reliably.

Note 4 Current Assets		
Note 4.1 Cash and cash equivalents		
Cash on hand	4	4
Cash at bank	7,391	6,526
Total cash and cash equivalents	<u>7,395</u>	<u>6,530</u>

Council's cash and cash equivalents are subject to a number of external restrictions and internal commitments that limit amounts available for discretionary or future use. These include:

Restricted funds

i) Trust funds and deposits (note 7.2)	615	705
ii) Unspent grant funds with conditions (note 2.4)	1,134	2,299

Internal committed funds

iii) Landfill restoration (note 7.3(b))	6,891	3,462
iv) Employee provisions (note 7.3)	5,356	5,135
v) Reserves (note 9.1)	9,769	9,769

Committed funds 23,765 21,370

Total uncommitted cash and cash equivalents (16,370) (14,840)

Total Investments (note 4.3) 26,325 21,486

Total uncommitted funds 9,955 6,646

	2023	2022
	\$'000	\$'000

Note 4.1 Cash and cash equivalents (continued)

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.

Restricted and internally committed funds include:

- i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.
- ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.
- iii) The balance represents funds set aside for Council to meet rehabilitation obligations.
- iv) Monies set aside to meet employee provision obligations.
- v) Statutory reserves

	2023	2022
	\$'000	\$'000
Note 4.2 Trade and other receivables		
Current		
Rates debtors	765	683
Sundry debtors	477	1,132
Provision for expected credit loss - other debtors	(167)	(211)
Net GST receivable	850	405
Total	1,925	2,009
Non-current		
Sundry debtors	207	143
Total	207	143
Total trade and other receivables	2,132	2,152
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	211	283
Amounts written off during the year	(2)	(57)
Amounts recovered during the year	(1)	(56)
Increase / (decrease) in provision recognised in profit or loss	(41)	41
Carrying amount at 30 June	167	211

For ageing analysis of the financial assets, refer to note 9.9(d)

Accounting policy

Trade and other receivables

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

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

Note 4.3 Investments

Current

Term deposits - more than 3 months	26,325	21,486
Total	26,325	21,486

Accounting policy

Investments

Investments are valued at face value. For the purposes of the Statement of Cash Flows, investments include deposits placed with financial institutions with original maturities of greater than three months.

Note 4.4 Inventories

Inventories held for distribution	118	98
Total inventories	118	98

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.

	2023	2022
	\$'000	\$'000
Note 4.5 Assets held for sale		
Land	1,181	5,323
Buildings	-	71
Transport	25	26
Other infrastructure	(9)	8
Total	1,197	5,428

Council commenced a process of disposing of surplus land and building assets (and associated infrastructure assets) with a number of property parcels being actively marketed with settlement expected before 30 June 2024.

Accounting policy

Assets held for sale

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

Note 4.6 Contract assets		
Accrued revenue	137	73
Total contract assets	137	73

Accounting policy

Council recognises a contractual asset for work in progress where a performance obligation is satisfied by transferring a promised good or service to the customer, before the customer pays consideration or the payment is due. Contractual assets are transferred to receivables when the right to receive payment becomes unconditional.

Council reviews contractual assets for impairment and none were deemed impaired (2022: \$0)

Council recognised the following contact assets with customers:

- i) Allianz Insurance
- ii) Investment interest

Note 4.7 Other Assets		
Current		
Prepayments	603	475
Prepaid services	5	5
Total	608	480
Non-current		
Prepaid services	65	65
Total	65	65
Total other assets	673	545

	2023	2022
	\$'000	\$'000
Note 5		
Other Investments		
Note 5.1		
Investment in water corporation		
Opening balance	163,197	158,716
Fair Value adjustments on equity investment assets	5,176	4,481
Total investment in water corporation	168,373	163,197

Council has derived returns from the water corporation as disclosed at note 2.9.

Accounting policy

Equity Investment

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. Council holds 9.61% ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution.

Note 6 Non-current assets	2023	2022
Note 6.1 Property, infrastructure, plant and equipment	\$'000	\$'000
Summary		
at cost	28,423	25,713
Less accumulated depreciation	(9,265)	(8,788)
	19,158	16,925
at fair value as at 30 June	1,339,934	1,248,237
Less accumulated depreciation	(487,481)	(442,707)
	852,453	805,530
Total	871,611	822,455
Property		
Land		
at fair value as at 30 June	120,166	117,583
	120,166	117,583
Land under roads		
at fair value as at 30 June	150,956	150,894
	150,956	150,894
Total Land	271,122	268,477
Buildings		
at fair value as at 30 June	74,169	65,496
Less accumulated depreciation	(34,884)	(31,583)
	39,285	33,913
Parks, open space and streetscapes		
at fair value as at 30 June	46,223	39,398
Less accumulated depreciation	(22,052)	(22,409)
	24,171	16,989
Landfill Restoration		
at fair value as at 30 June	6,891	3,462
Less accumulated amortisation	(4,341)	-
	2,550	3,462
Total Buildings	66,006	54,364
Total Property	337,128	322,841
Plant and Equipment		
Plant, vehicles and equipment		
at cost	4,301	4,557
Less accumulated depreciation	(1,892)	(2,195)
	2,409	2,362
Office equipment and furniture		
at cost	11,820	11,587
Less accumulated depreciation	(7,373)	(6,593)
	4,447	4,994
Total Plant and Equipment	6,856	7,356

Note 6.1 Property, infrastructure, plant and equipment (continued)

	2023	2022
	\$'000	\$'000
Infrastructure		
Transport		
at fair value as at 30 June	599,932	554,238
Less accumulated depreciation	(297,956)	(271,892)
	<u>301,976</u>	<u>282,346</u>
Stormwater and drainage		
at fair value as at 30 June	341,597	317,166
Less accumulated depreciation	(128,248)	(116,823)
	<u>213,349</u>	<u>200,343</u>
Total Infrastructure	<u>515,325</u>	<u>482,689</u>
Works in progress		
Transport	4,145	1,226
Stormwater and drainage	1,062	268
Property	6,730	7,654
Plant, vehicles and equipment	345	17
Office equipment and furniture	20	404
Total Works in progress	<u>12,302</u>	<u>9,569</u>
Total property, infrastructure, plant and equipment	<u>871,611</u>	<u>822,455</u>

Note 6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Recognition of Assets	Assets Held for Sale Transfers	WIP Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property									
Land	117,583	-	(248)	-	(1,312)	-	4,142	-	120,166
Land under roads	150,894	62	-	-	-	-	-	-	150,956
Total land	268,477	62	(248)	-	(1,312)	-	4,142	-	271,122
Buildings	33,913	-	4,610	(1,100)	(131)	106	67	1,821	39,285
Landfill Restoration	3,462	2,732	(3,572)	(72)	-	-	-	-	2,550
Parks, open space and streetscapes	16,989	125	670	(1,394)	(558)	505	3	7,831	24,171
Total buildings	54,364	2,857	1,708	(2,566)	(689)	611	70	9,652	66,006
Total property	322,841	2,919	1,460	(2,566)	(2,001)	611	4,212	9,652	337,128
Plant and Equipment									
Plant, vehicles and equipment	2,362	-	-	(363)	(408)	-	-	818	2,409
Office equipment and furniture	4,994	-	-	(957)	(4)	-	-	414	4,447
Total plant and equipment	7,356	-	-	(1,320)	(412)	-	-	1,232	6,856
Infrastructure									
Transport	282,346	242	20,699	(7,711)	(1,315)	1,729	14	5,972	301,976
Stormwater and drainage	200,343	382	14,131	(2,893)	(514)	424	-	1,475	213,349
Total infrastructure	482,689	624	34,830	(10,604)	(1,829)	2,153	14	7,447	515,325
Works in progress									
Transport	1,226	8,891	-	-	-	-	-	(5,972)	4,145
Stormwater and drainage	268	2,269	-	-	-	-	-	(1,475)	1,062
Property	7,654	8,701	-	-	-	-	-	(9,625)	6,730
Plant, vehicles and equipment	17	1,211	-	-	-	-	-	(883)	345
Office equipment and furniture	404	(8)	-	-	-	-	-	(376)	20
Total works in progress	9,569	21,064	-	-	-	-	-	(18,331)	12,302
Total property, infrastructure, plant and equipment	822,455	24,607	36,290	(14,490)	(4,242)	2,764	4,226	-	871,611

Note 6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment (continued)

	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Recognition of Assets	Assets Held for Sale Transfers	WIP Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
2022									
Property									
Land	63,519	265	56,442	-	-	312	(3,402)	447	117,583
Land under roads	147,805	2,496	-	-	-	-	593	-	150,894
Total land	211,324	2,761	56,442	-	-	312	(2,809)	447	268,477
Buildings	31,199	-	2,959	(960)	(124)	23	-	816	33,913
Landfill Restoration	61	-	3,431	(31)	-	-	-	-	3,462
Parks, open space and streetscapes	14,641	346	1,123	(1,037)	(19)	140	1	1,794	16,989
Total buildings	45,901	346	7,513	(2,028)	(143)	163	1	2,610	54,364
Total property	257,225	3,107	63,955	(2,028)	(143)	475	(2,808)	3,057	322,841
Plant and Equipment									
Plant, vehicles and equipment	2,263	17	-	(380)	(208)	-	-	670	2,362
Office equipment and furniture	5,890	-	-	(1,093)	(43)	(130)	-	370	4,994
Total plant and equipment	8,153	17	-	(1,473)	(251)	(130)	-	1,040	7,356
Infrastructure									
Transport	288,445	8,227	(13,309)	(8,521)	(966)	75	27	8,368	282,346
Stormwater and drainage	184,949	5,070	11,434	(2,672)	(114)	317	-	1,359	200,343
Total infrastructure	473,394	13,297	(1,875)	(11,193)	(1,080)	392	27	9,727	482,689
Works in progress									
Transport	4,605	7,854	-	-	-	-	-	(11,233)	1,226
Stormwater and drainage	99	1,098	-	-	-	-	-	(929)	268
Property	449	7,681	-	-	-	-	-	(476)	7,654
Plant, vehicles and equipment	118	711	-	-	-	-	-	(812)	17
Office equipment and furniture	140	638	-	-	-	-	-	(374)	404
Total works in progress	5,411	17,982	-	-	-	-	-	(13,824)	9,569
Total property, infrastructure, plant and equipment	744,184	34,403	62,080	(14,694)	(1,475)	737	(2,781)	-	822,455

Note 6.1 Property, infrastructure, plant and equipment (continued)

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, plant and equipment and infrastructure 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
	\$
Land and Land Under Roads	\$1
Buildings	\$5,000
Parks, Open Space and Streetscapes	\$1 - \$5000
Landfill Restoration	\$1
Plant, Vehicles and Equipment	\$1,500
Office Equipment and Furniture	\$1,500
Transport	\$1 - \$10,000
Stormwater and Drainage	\$1
Revaluation	
Council has adopted the following valuation bases for its non-current assets:	
Land and Land Under Roads	fair value
Buildings	fair value
Parks, Open Space and Streetscapes	fair value
Landfill Restoration	fair value
Plant, Vehicles and Equipment	cost
Office Equipment and Furniture	cost
Transport	fair value
Stormwater and Drainage	fair value
Subsequent to the initial recognition of assets, non-current physical assets, other than plant, vehicles and equipment and office equipment and furniture, are measured at their fair value in accordance with AASB 116 <i>Property, Plant & Equipment</i> and AASB 13 <i>Fair Value Measurement</i> . 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.	

Note 6.1 Property, infrastructure, plant and equipment (continued)

Revaluation of a class of assets occurs at such time as there has been a significant movement in fair value of that asset class relative to the value disclosed in the financial statements. Variables influencing such movements in fair value will include inflation, changes in available technology and materials, and general industry movements and trends. Each class of assets will normally be subject to a revaluation with sufficient regularity as to meet the objectives of this policy, or otherwise at intervals normally of no greater than five years. However, market indices are applied as appropriate to reflect significant market movements.

Land is recognised at the Valuer-General's market valuation. The initial valuations are based on market value. The recoverable amount test has not been applied to assets whose future economic benefits are not primarily dependent on their ability to generate net cash inflows. This is in accordance with AASB136 Impairment of Assets paragraph 32.1. Land is valued by the Valuer-General, with the last full valuation occurring on 1 July 2018. The Valuer General makes indices available every year to enable indexation of land values. For the purposes of the land and land under roads assets held by Council, this measure was utilised to index the value of these assets as at 30th June 2023.

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.

Land under roads

Council recognised the value of land under roads it controls at fair value.

	2023	2022
	\$'000	\$'000
Note 6.2 Intangible assets		
Valuation Roll	-	4
Total intangible assets	<u>-</u>	<u>4</u>
Reconciliation of intangible assets		
Gross carrying amount		
Opening Balance 1 July	370	370
Closing Balance 30 June	<u>370</u>	<u>370</u>
Accumulated amortisation and impairment		
Opening Balance 1 July	366	304
Amortisation expense	4	62
Closing Balance 30 June	<u>370</u>	<u>366</u>
Net book value at 30 June	<u>-</u>	<u>4</u>

Accounting policy

Intangible assets

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

In accordance with Council's policy, the threshold limits applied when recognising intangible assets is \$1,500 and consistent with the prior year.

The estimated useful lives for current and comparative periods are as follows:

Valuation Roll	6 Years
----------------	---------

Note 6.3 Right-of-use assets

a) Right-of-use assets

	ICT	Property	Fleet	Total
	\$'000	\$'000	\$'000	\$'000
2023				
Opening Balance at 1 July 2022	-	156	1,922	2,078
Additions	-	-	162	162
Disposals	-	-	-	-
Amortisation expense	-	(156)	(555)	(711)
Balance at 30 June 2023	-	-	1,529	1,529
2022				
Opening Balance at 1 July 2021	6	312	379	697
Additions	-	-	2,181	2,181
Disposals	-	-	(81)	(81)
Amortisation expense	(6)	(156)	(557)	(719)
Balance at 30 June 2022	-	156	1,922	2,078

Accounting policy

Leases - Council as Lessee

In contracts where Council is a lessee, Council recognises a right-of-use asset and a lease liability at the commencement date of the lease, unless the short-term or low-value exemption is applied. Refer to note 7.4 for details on accounting policy of lease liability.

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

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in note 6.1. Also, Council applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid note.

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

	2023	2022
	\$'000	\$'000
Note 7		
Current liabilities		
Note 7.1		
Trade and other payables		
Trade payables	3,313	201
Rates and charges in advance	1,274	1,210
Accrued expenses	1,133	3,124
Total trade and other payables	5,720	4,535

Accounting policy

Trade and other payables

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 receipt. Rates and charges in advance represents amounts received by Council prior to the commencement of the rating or charging period. Revenue is recognised by Council at the beginning of the rating or charge period to which the advance payment relates

For ageing analysis of trade and other payables, refer to note 9.9(d)

Note 7.2		
Trust funds and deposits		
Retention amounts	602	694
Other refundable deposits	13	11
Total trust funds and deposits	615	705

Retention deposits are held pending the completion of the maintenance defect period for the purchase of built assets. Other refundable deposits primarily include key deposits for Council Halls, and are refundable following cessation of activities by the keyholder.

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.

Notes to the Financial Report
For the Year Ended 30 June 2023

Note 7.3 Provisions	Annual leave	Long service leave	Personal leave	Purchased leave	Employee support	TOIL	Other	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2023								
Balance at beginning of the financial year	2,331	1,657	714	12	48	78	295	5,135
Additional provisions/adjustments	1,914	495	693	31	6	220	32	3,391
Amounts used	(1,889)	(333)	(708)	(33)	(4)	(184)	(20)	(3,171)
Balance at the end of the financial year	2,356	1,819	699	10	50	114	307	5,356
Current	2,356	1,211	699	10	50	114	271	4,711
Non-current	-	608	-	-	-	-	37	645
Total	2,356	1,819	699	10	50	114	308	5,356
	Annual leave	Long service leave	Personal leave	Purchased leave	Employee support	TOIL	Redundancy	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
2022								
Balance at beginning of the financial year	2,286	2,044	736	14	48	73	317	5,518
Additional provisions/adjustments	1,852	(18)	740	12	-	78	295	2,959
Amounts used	(1,807)	(369)	(762)	(14)	-	(73)	(317)	(3,342)
Balance at the end of the financial year	2,331	1,657	714	12	48	78	295	5,135
Current	2,331	1,278	714	12	48	78	272	4,733
Non-current	-	379	-	-	-	-	23	402
Total	2,331	1,657	714	12	48	78	295	5,135

(a) Employee benefits

The following assumptions were adopted in measuring the present value of employee benefits:

Weighted average increase in employee costs	2.10%	2.10%
Weighted average discount rates	4.03%	3.91%
Weighted average settlement period (days)	12	12

Employee Numbers

2023 2022
324 308

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) 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 (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The 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.

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 7.3	Provisions (continued)	2023 \$'000	2022 \$'000
	(b) Land fill restoration		
	Balance at beginning of the financial year	3,462	3,011
	Provision Increase / (Decrease)	3,429	451
	Amounts used	-	-
		6,891	3,462
	Current	-	-
	Non-current	6,891	3,462
	Total	6,891	3,462

Accounting policy

Land fill restoration

Under legislation Council is obligated to restore its Jackson Street Landfill site to a particular standard. Current engineering projections indicate that the landfill site will cease operation in 2037 and restoration work is expected to commence shortly thereafter. The forecast life of the landfill site is based on current estimates of remaining capacity and the forecast rate of infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Council does not expect to receive reimbursement from a third party.

Council reviews the landfill restoration provision on an annual basis, including the key assumptions listed below.

Key assumptions:

- discount rate	5.38%	0.00%
- index rate	7.10%	0.00%

Provisions Summary

Current	4,711	4,733
Non Current	7,536	3,864
Total	12,247	8,597

	2023	2022
	\$'000	\$'000
Note 7.4 Lease liabilities		
Opening Balance	2,144	730
New Leases	162	2,181
Repayment of Liability	(710)	(767)
Total lease liabilities	1,596	2,144
Current	559	702
Non-Current	1,037	1,442
Total	1,596	2,144

Lease liabilities are secured by the related underlying assets. Future minimum lease payments were as follows:

As at 30 June 2023	Minimum lease payments due						Total
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 Years	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Lease payments	624	620	366	107	30	-	1,747
Finance charges	(65)	(44)	(23)	(11)	(8)	-	(151)
Net present value	559	576	343	96	22	-	1,596
As at 30 June 2022							
Lease payments	792	585	581	327	68	-	2,353
Finance charges	(90)	(61)	(39)	(16)	(3)	-	(209)
Net present value	702	524	542	311	65	-	2,144

At 30 June 2023 there were no concessionary lease expenses (2021-22: \$715,000).

Concessionary lease liabilities are secured by the related underlying assets. Future minimum lease payments were as follows:

As at 30 June 2023	Minimum lease payments due						Total
	Within 1 Year	1-2 Years	2-3 Years	3-4 Years	4-5 Years	After 5 Years	
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
Variable lease payments not included in the measurement of leases	-	-	-	-	-	-	-
Net present value	-	-	-	-	-	-	-
As at 30 June 2022							
Variable lease payments not included in the measurement of leases	715	-	-	-	-	-	715
Net present value	715	-	-	-	-	-	715

Note 7.4 Lease liabilities (continued)

Accounting policy

Leases - Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

Short-term leases and leases of low-value assets

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

Exposure from variable lease payments

All of Council's leases are operating leases and hence Council is not exposed to any variable lease payments

Exposure from extension options and termination options

Council is proposing to continue with operating leases for equipment and vehicles it currently utilises and does not anticipate any exposure from extension or termination options.

Exposure from residual value guarantees

Council does not have any leases with residual value guarantees.

Exposure from leases not yet commenced but committed

Council does not have any leases that are committed to but not yet commenced

Restrictions and covenants imposed by leases

All leases held by Council include normal terms and conditions as expected in commercial leases. Hence Council does not have any exposure in this area.

Sale and leaseback transactions

Council has not entered into any sale and leaseback transactions.

	2023	2022
	\$'000	\$'000
Note 7.5 Contract Liabilities		
Current		
Funds received to acquire or construct an asset controlled by Council	1,134	2,299
Funds received prior to performance obligation being satisfied (Upfront payments)	142	143
Upfront fees - Rental properties	106	50
	<u>1,382</u>	<u>2,492</u>

Accounting policy

Council recognised the following contractual liabilities:

i) Grant funds received in advance includes the construction of a new sporting facility for the provision of community sport and recreation services. The funds received are under an enforceable contract which requires Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. Revenue is expected to be recognised in the next 12 months.

iii) Upfront payments of funds from contracts with customers are recognised as a contract liability until performance obligations are satisfied. Revenue is recognised as performance obligations are progressively fulfilled.

iii) Upfront rental fees for the Council properties do not meet the definition of a performance obligation and therefore the funds received are recorded as a contract liability on receipt and recognised as revenue over the lease term.

Revenue recognised that was included in the contract liability balance at the beginning of the period		
Funds to construct Council controlled assets	2,299	2,085
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15	143	989
Upfront fees – leisure centre	50	36
	<u>2,492</u>	<u>3,110</u>

Note 8 Non-current		
Note 8.1 Interest-bearing loans and borrowings		
Current		
Borrowings - secured	637	628
	<u>637</u>	<u>628</u>
Non-current		
Borrowings - secured	984	1,621
	<u>984</u>	<u>1,621</u>
Total	<u>1,621</u>	<u>2,249</u>
Borrowings		
Borrowings are secured by a charge over Council's assets		
The maturity profile for Council's borrowings is:		
Not later than one year	637	628
Later than one year and not later than five years	984	1,621
Later than five years	-	-
Total	<u>1,621</u>	<u>2,249</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.

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

Note 9	Other financial information	Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
Note 9.1	Reserves	\$'000	\$'000	\$'000	\$'000
	(a) Asset revaluation reserve				
	2023 Property				
	Land	115,670	-	(248)	115,422
	Buildings	13,205	4,610	-	17,815
	Landfill Restoration	3,431	-	(3,431)	-
	Parks, open space and streetscapes	6,067	670	-	6,737
		138,373	5,280	(3,679)	139,974
	Infrastructure				
	Transport	213,513	20,699	-	234,212
	Stormwater and drainage	125,675	14,131	-	139,806
		339,188	34,830	-	374,018
	Plant and Equipment				
	Plant, vehicles and equipment	-	-	-	-
	Total asset revaluation reserve	477,561	40,110	(3,679)	513,992
	2022 Property				
	Land	59,228	56,442	-	115,670
	Buildings	10,246	2,959	-	13,205
	Landfill Restoration	-	3,431	-	3,431
	Parks, open space and streetscapes	4,944	1,123	-	6,067
		74,418	63,955	-	138,373
	Infrastructure				
	Transport	226,822	-	(13,309)	213,513
	Stormwater and drainage	114,241	11,434	-	125,675
		341,063	11,434	(13,309)	339,188
	Total asset revaluation reserve	415,481	75,389	(13,309)	477,561
	The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.				
	(b) Fair value reserve				
	2023 Equity Investment assets				
	Investment in water corporation	(33,706)	5,176	-	(28,530)
	Total fair value reserve	(33,706)	5,176	-	(28,530)
	2022 Equity Investment assets				
	Investment in water corporation	(38,187)	4,481	-	(33,706)
	Total fair value reserve	(38,187)	4,481	-	(33,706)
	Council has to designate its investment in Taswater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.				
	(c) Other reserves				
	2023 Statutory revenue reserves				
	Statutory revenue reserves	1,182	-	-	1,182
	Non-statutory revenue reserves	8,587	-	-	8,587
	Total Other reserves	9,769	-	-	9,769
	2022 Statutory revenue reserves				
	Statutory revenue reserves	1,182	-	-	1,182
	Non-statutory revenue reserves	8,587	-	-	8,587
	Total Other reserves	9,769	-	-	9,769
	Statutory reserves for car parking and public open space programs reflect the compulsory contributions that are required to be expended for specific purposes in future periods.				
	Other Non-statutory revenue reserves are maintained for recurring, irregular operating expenditure and to provide for future property, plant and equipment expenditure.				
	Total Reserves			2023	2022
				\$'000	\$'000
				495,231	453,624

	2023	2022
Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)	\$'000	\$'000
Result from continuing operations	11,376	22,353
Depreciation/amortisation	14,494	14,756
Depreciation of right-of-use assets	712	719
Landfill Rehabilitation Movement	835	-
(Profit)/loss on disposal of property, infrastructure, plant and equipment	2,179	1,238
Capital grants received specifically for new or upgraded assets	(7,046)	(2,615)
Contributions and recognition of non-monetary assets	(3,575)	(17,140)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	20	(228)
Decrease/(increase) in inventories	(20)	(12)
Decrease/(increase) in contract assets	(64)	(54)
Decrease/(increase) in other assets	(128)	238
Increase/(decrease) in trade and other payables	2,997	(713)
Increase/(decrease) in trust funds and deposits	(90)	(386)
Increase/(decrease) in provisions	220	68
Increase/(decrease) in other liabilities	(1,111)	(618)
Net cash provided by/(used in) operating activities	20,799	17,606

Note 9.3 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.

	Interest-bearing loans and borrowings	Lease liabilities
	\$'000	\$'000
Balance as at 1 July 2022	2,249	5,664
Acquisitions / New leases	-	-
Changes from financing cash flows:		
Cash repayments	(628)	(3,415)
Balance as at 30 June 2023	1,621	2,249
Balance as at 1 July 2021	5,664	2,159
Acquisitions / New leases	-	5,000
Changes from financing cash flows:		
Cash repayments	(3,415)	(1,495)
Balance as at 30 June 2022	2,249	5,664
	2023	2022
	\$'000	\$'000

Note 9.4 Reconciliation of cash and cash equivalents

Cash and cash equivalents (see note 4.1)	7,395	6,530
Total reconciliation of cash and cash equivalents	7,395	6,530

Note 9.5 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund). The Fund was a sub-fund of the Tasplan Superannuation Fund up to 31 March 2021. On 1 April 2021, the Tasplan Superannuation Fund merged (via a Successor Fund Transfer) into the MTAA Superannuation Fund to become Spirit Super. 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 2023 the Council contributed 3.5% 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 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. 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 3.75% p.a.
- Salary Inflation 2.75% 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 2020.
- 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 2020.
- 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

Given the strong financial position of the Fund, the Actuary recommended that the Council consider a contribution holiday and contribute 0% of salaries from 1 July 2021 to 30 June 2024.

The Actuary will continue to undertake a brief review of the financial position of the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2023 and is expected to be completed late in 2023.

Council also contributes to other accumulation superannuation 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 2020 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 2017.

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 15.2 of the Spirit Super 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. 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.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super. However it is likely that Rule 15.2 would be applied in this case (as detailed above).

- The Fund is a defined benefit Fund.
- The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of superannuation contributions paid to defined benefits schemes was \$8,273 (2021-22, \$10,789), and the amount paid to accumulation schemes was \$2,855,363 (2021-22, \$2,833,376).
- During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$8,500, and the amount to be paid to accumulation schemes is \$3,020,000.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.

Note 9.5 Superannuation (continued)

- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2022, showed that the Fund had assets of \$49.53 million and members' Vested Benefits were \$40.79 million. These amounts represented 0.20% and 0.17% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2022 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2022 were \$780,908 and \$229,521 respectively.

	2023 \$'000	2022 \$'000
Defined benefits fund		
Employer contributions to Quadrant Defined Benefits Fund	8	11
	8	11
Employer contributions payable to Quadrant Defined Benefits Fund at reporting date	-	-
	-	-
Accumulation funds		
Employer contributions to :		-
AMP	19	34
Australian Ethical Retail Super	58	56
Australian Super	202	119
CBUS Super	61	59
Colonial Super	75	57
Essential Super	29	55
Hesta Super	81	66
Host Plus Super	143	105
LG Super	58	45
Macquarie Super	33	23
Mercer Super	22	32
My North Wealth Super	24	18
REST Super	56	54
Spirit Super	1,773	1,812
Sun Super	12	20
Uni Super	16	49
Vision Super	40	40
Other Super Funds	153	189
	2,855	2,833
Employer contributions payable	-	-
	-	-

Note 9.6 Commitments

Capital Expenditure Commitments

Property	14,485	16,794
Transport	3,041	2,699
Stormwater and drainage	715	985
Total Capital expenditure commitments	18,241	20,478

Contractual commitments

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

Waste Services	2,829	2,633
Core Software System Replacement	1,100	-
Total contractual commitments	3,929	2,633

Note 9.7 Operating leases as lessor

Council is a lessor and enters into agreements with a number of lessees. These include commercial and non-commercial agreements.

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

Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at current replacement cost.

Where leases are commercial agreements, and properties leased are predominantly used for leasing to third parties, Council records lease revenue on an accruals basis and records the associated properties as investment property in accordance with AASB 140 *Investment Properties*. These properties are recognised at fair value. These leases may include incentives which have not been recognised in the statement of financial position, on the basis the amounts are unlikely to be material and could be reliably measured at balance date.

The future (undiscounted) lease payments to be received on an annual basis for all operating leases is at follows:

	2023	2022
	\$'000	\$'000
Maturity analysis of operating lease payments to be received		
Year 1	701	436
Year 2	565	323
Year 3	463	283
Year 4	362	253
Year 5	291	149
Later than 5 years	13,751	1,861
Total	16,133	3,305

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

Lease income on operating leases	756	708
Therein lease income relating to variable lease payments that do not depend on an index or rate	-	-

Note 9.8 Contingent liabilities and contingent assets

Contingent liabilities

Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors.

As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

Guarantees for loans to other entities

Council has not provided a guarantee to any other entity.

Contingent assets

Council has determined that it does not hold any contingent assets.

Note 9.9 Financial Instruments

(a) Interest Rate Risk

The exposure to interest rate risk and the effective interest rates of financial assets and non-lease financial liabilities, both recognised and unrecognised, at balance date are as follows. For lease liabilities refer to note 7.4.

2023

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	3.90%	7,391	-	-	-	4	7,395
Investments	4.40%	4,631	21,694	-	-	-	26,325
Trade and other receivables	8.125%	765	-	-	-	1,367	2,132
Investment in water corporation		-	-	-	-	168,373	168,373
Total financial assets		12,787	21,694	-	-	169,744	204,225
Financial liabilities							
Trade and other payables		-	-	-	-	5,720	5,720
Trust funds and deposits		-	-	-	-	615	615
Interest-bearing loans and borrowings	1.41%	-	637	984	-	-	1,621
Total financial liabilities		-	637	984	-	6,335	7,956
Net financial assets (liabilities)		12,787	21,057	(984)	-	163,409	196,269

2022

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	0.65%	6,526	-	-	-	4	6,530
Investments	1.35%	3,243	18,243	-	-	-	21,486
Trade and other receivables	7.87%	683	-	-	-	1,469	2,152
Investment in water corporation		-	-	-	-	163,197	163,197
Total financial assets		10,452	18,243	-	-	164,670	193,365
Financial liabilities							
Trade and other payables		-	-	-	-	4,535	4,535
Trust funds and deposits		-	-	-	-	705	705
Interest-bearing loans and borrowings	1.40%	-	628	1,621	-	-	2,249
Total financial liabilities		-	628	1,621	-	5,240	7,489
Net financial assets (liabilities)		10,452	17,615	(1,621)	-	159,430	185,876

Note 9.9 Financial Instruments (continued)

(b) Fair Value

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

Financial Instruments	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	7,395	6,530	7,395	6,530
Investments	26,325	21,486	26,325	21,486
Trade and other receivables	2,132	2,152	2,132	2,152
Investment in water corporation	168,373	163,197	168,373	163,197
<i>Total financial assets</i>	204,225	193,365	204,225	193,365
<i>Financial liabilities</i>				
Trade and other payables	5,720	4,535	5,720	4,535
Trust funds and deposits	615	705	615	705
Lease liabilities	1,596	2,144	1,596	2,144
Interest-bearing loans and borrowings	1,539	2,249	1,539	2,249
Other financial liabilities	1,382	2,492	1,382	2,492
<i>Total financial liabilities</i>	10,852	12,125	10,852	12,125

(c) Credit Risk

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

(d) Risks and mitigation

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

Market risk

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

Interest rate risk

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

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

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

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

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 9.9 Financial Instruments (continued)

(d) Risks and mitigation (continued)

Credit risk

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

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

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

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

In addition, receivable balances 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 provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.8.

Credit quality of contractual financial assets that are neither past due nor impaired

	Financial Institutions (AAA credit rating)	Total
2023		
Cash and cash equivalents	7,395	7,395
Trade and other receivables	2,132	2,132
Investments and other financial assets	26,325	26,325
Total contractual financial assets	35,852	35,852
2022		
Cash and cash equivalents	6,530	6,530
Trade and other receivables	2,152	2,152
Investments and other financial assets	21,486	21,486
Total contractual financial assets	30,168	30,168

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:

	2023 \$'000	2022 \$'000
Current (not yet due)	1,133	592
Past due by up to 30 days	157	160
Past due between 31 and 180 days	831	1,321
Past due between 181 and 365 days	(1)	34
Past due by more than 1 year	12	45
Total Trade & Other Receivables	2,132	2,152

Note 9.9 Financial Instruments (continued)

(d) Risks and mitigation (continued)

Credit risk (continued)

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$167k (2021-22: \$211k) were impaired. The amount of the provision raised against these debtors was \$167k (2021-22: \$211k). The individually impaired debtors relate to general and sundry debtors and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

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

	2023	2022
	\$'000	\$'000
Current (not yet due)	32	-
Past due by up to 30 days	8	-
Past due between 31 and 180 days	44	2
Past due between 181 and 365 days	43	1
Past due by more than 1 year	40	208
Total Trade & Other Receivables	167	211

Liquidity risk

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

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

To help reduce these risks we:

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

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

The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to note 7.4.

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

2023	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	5,720	-	-	-	-	5,720	5,720
Trust funds and deposits	615	-	-	-	-	615	615
Interest-bearing loans and borrowings	317	320	646	338	-	1,621	1,621
Total financial liabilities	6,652	320	646	338	-	7,956	7,956

2022	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	4,535	-	-	-	-	4,535	4,535
Trust funds and deposits	705	-	-	-	-	705	705
Interest-bearing loans and borrowings	313	315	637	984	-	2,249	2,249
Total financial liabilities	5,553	315	637	984	-	7,489	7,489

Note 9.9 Financial Instruments (continued)

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, the Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% 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			
		(1 %)		+1%	
		-100 basis points		+100 basis points	
2023	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	7,395	(74)	(74)	74	74
Investments	26,325	(263)	(263)	263	263
Financial liabilities:					
Interest-bearing loans and borrowings	1,621	16	16	(16)	(16)

		Interest rate risk			
		(1 %)		+1%	
		-100 basis points		+100 basis points	
2022	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	6,530	(65)	(65)	65	65
Investments	21,486	(215)	(215)	215	215
Financial liabilities:					
Interest-bearing loans and borrowings	2,249	22	22	(22)	(22)

Note 9.10 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
 - Land under roads
 - Buildings
 - Transport
 - Stormwater and drainage
 - Landfill restoration
 - Parks, open spaces and streetscapes

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

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These comprise a range of land and buildings as disclosed in note 4.5. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading 'Land held for sale'.

(a) Fair Value Hierarchy

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

- 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 2023.

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 2023

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	168,373	168,373
Land	6.1	-	120,166	-	120,166
Land under roads	6.1	-	150,956	-	150,956
Buildings	6.1	-	-	39,285	39,285
Landfill restoration	6.1	-	-	2,550	2,550
Parks, open space and streetscapes	6.1	-	-	24,171	24,171
Transport	6.1	-	-	301,976	301,976
Stormwater and drainage	6.1	-	-	213,349	213,349
			271,122	749,704	1,020,826
Non-recurring fair value measurements					
Assets held for sale	4.5	-	1,181	16	1,197
Total		-	272,303	749,720	1,022,023

As at 30 June 2022

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.1	-	-	163,197	163,197
Land	6.1	-	117,583	-	117,583
Land under roads	6.1	-	150,894	-	150,894
Buildings	6.1	-	-	33,913	33,913
Landfill restoration	6.1	-	-	3,462	3,462
Parks, open space and streetscapes	6.1	-	-	16,989	16,989
Transport	6.1	-	-	282,346	282,346
Stormwater and drainage	6.1	-	-	200,343	200,343
			268,477	700,250	968,727
Non-recurring fair value measurements					
Assets held for sale	4.5	-	5,323	105	5,428
Total		-	273,800	700,355	974,155

Note 9.10 Fair Value Measurements (continued)

(a) Fair Value Hierarchy (continued)

Transfers between levels of the hierarchy

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

(b) Highest and best use

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

Level 1 Measurements (recurring and non-recurring) - Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2 Measurements (recurring and non-recurring) - same as Level 1 above plus inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3 measurements (recurring) - unobservable inputs for the asset or liability.

Investment in water corporation

Refer to Note 5.1 respectively for details of valuation techniques used to derive fair values.

Land

Land fair values were determined by the office of the Valuer General as at 1 July 2016 with values being adopted as of 30 June 2018. Subsequent adjustment factors by class, issued by the office of the Valuer General in March 2023, have been applied as at 30 June 2023:

Residential	2.00
Commercial	1.80
Industrial	1.80
Primary Production	1.80
Community Services	1.80
Other	1.80

Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size.

All freehold land reserved for public open space is valued at a discount to market value based on legal precedents. The most significant input into this valuation approach is price per square metre.

Land held for sale

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

Land under roads

Land under roads is based on valuations determined by the Valuer-General effective 1 July 2019, using site values adjusted for englobo (undeveloped and/or unserviced) characteristics, access rights, private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation.

Valuation techniques and significant inputs used to derive fair values

Buildings, Parks, Open Space and Streetscapes

The fair value of buildings was determined by qualified independent valuer, Knowledge Asset Management Services effective 30 June 2023. Other remaining assets located on parks, open spaces and streetscapes were determined by applying the Hobart listed cost for each asset type detailed in Rawlinsons Australian Construction Handbook (2023) for example, tennis courts, bowling greens, fences, retaining walls and lighting poles effective 30 June 2023.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives.

Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

Note 9.10 Fair Value Measurements (continued)

(c) Fair Value Hierarchy (continued)

Infrastructure Assets

All Council infrastructure assets are 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 respectively in note 3.3 and 6.1.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation. 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.

Transport, including footpaths & cycleways and bridges

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments of various lengths, and rural roads are managed in multiple length segments. 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. A full revaluation of roads, including footpaths and cycleways was undertaken by independent valuer, (Geoff Webb Consulting) effective 30 June 2022. Since that date to ensure the current values represent fair value, Council has applied an index of 7.093% as at 30 June 2023 using the ABS Victorian Roads and Bridge Construction Cost Index factor. A full revaluation of bridges was undertaken by independent valuer (Auspan Pty Ltd) effective 30 June 2021 and since that date to ensure the current values represent fair value, Council has applied an index of 14.69% for the period 2021-2023.

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. Council assumes that pavements are constructed to depths of x cms for high traffic areas and y cms for lower traffic locations. 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.

Stormwater and Drainage

A full valuation of drainage infrastructure was undertaken by an independent valuer (Geoff Webb Consulting) effective 30 June 2021. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components. Since that date to ensure the current values represent fair value, Council has applied an index of 7.095% as at 30 June 2022 using the ABS Victorian Road and Bridge Construction Index factor and 7.093% as at 30 June 2023, using the ABS Victorian Roads and Bridge Construction Cost Index factor. The next full valuation is planned for 30 June 2025.

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.

Landfill Restoration

An independent valuation of landfill restoration costs was undertaken by independent valuer (Brady Williams) effective 30th June 2021. Since that date to ensure the current values represent fair value, Council has applied an index factor of 14.69% for the period 2021-2023 using the ABS Victorian Road and Bridge Construction Index factor. Council has commissioned a full strategic review of the life expectancy of the landfill site which will include rehabilitation cost estimates. This review will be completed towards the end of 2023.

Other Infrastructure

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

Note 9.10 Fair Value Measurements (continued)
(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
Investment in Water Corporation	168,373	Refer to note 5.1 for a description of the valuation basis.		

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

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 property plant and equipment assets with recurring fair value measurements are detailed in note 6.1 (Property, infrastructure, plant and equipment). Investment in water corporation, which is classified as level 3 has been separately disclosed in note 5.1.

There have been no transfers between level 1, 2 or 3 measurements during the year.

(f) Valuation processes

Council's current policy for the valuation of property and infrastructure is to use the unit rate based on internal estimating software where available. If the internal rate is not available, a contracted unit rate is used. Where there is no basis to provide a rate from these two sources, Rawlinson's Construction Cost Guide and benchmarking with other Local Authorities is used.

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 notes 5, 6.1, and 6.2 respectively.

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

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (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).

Note 9.11 Events occurring after balance date

Council operates a landfill facility at Jackson Street Glenorchy. A project was undertaken during the 2021/22 financial year and finalised in September 2022 to extend the site and hence the effective useful life of the site. Consultants have been engaged to undertake a strategic waste review that will include the expected future close out costs, timeframe and then ongoing site maintenance expectations and associated costings and this work is expected to be completed by December 2023. The landfill restoration provision will be updated to reflect the new estimates in the forthcoming financial year.

Note 10 Other matters

Note 10.1 Related party transactions

(i) Elected Member Remuneration 2023

Name	Position	Period ¹	Short term employee benefits		Total Compensation AASB 124 \$	Expenses ³ \$	Total allowances and expenses section 72 \$
			Allowances \$	Vehicles ² \$			
Ald B Thomas	Mayor	Full Year	112,455	6,638	119,093	6,774	125,867
Ald S King	Deputy Mayor	01/07/2022 - 31/10/2022	7,567	-	7,567	-	7,567
Ald S Hickey	Deputy Mayor	31/10/2022 - 30/06/2023	14,759	-	14,759	2,145	16,904
Ald S King	Alderman	Full Year	32,131	-	32,131	1,380	33,511
Ald J Dunsby	Alderman	Full Year	32,131	-	32,131	940	33,071
Ald P Bull	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald M Carlton	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald S Fraser	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald S Hickey	Alderman	Full Year	32,131	-	32,131	-	32,131
Ald G Richardson	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	70	10,961
Ald A Ryan	Alderman	01/07/2022 - 31/10/2022	10,891	-	10,891	-	10,891
Ald K Sims	Alderman	01/07/2022 - 26/06/2023	23,688	-	23,688	482	24,170
Clr M Kendall	Councillor	31/10/2022 - 30/06/2023	21,240	-	21,240	2,215	23,455
Ald J Cockshutt	Alderman	31/10/2022 - 30/06/2023	21,240	-	21,240	1,817	23,057
Clr H Quick	Councillor	31/10/2022 - 30/06/2023	21,240	-	21,240	-	21,240
Ald R Yaxley	Alderman	31/10/2022 - 30/06/2023	21,240	-	21,240	1,961	23,201
Ald S Slade	Alderman	31/10/2022 - 30/06/2023	21,151	-	21,151	2,002	23,153
Total			415,428	6,638	422,066	19,786	441,852
Elected Member Remuneration 2022							
Ald B Thomas	Mayor	Full Year	109,080	7,452	116,532	5,331	121,863
Ald S King	Deputy Mayor	30/8/2021 to 30/6/2022	43,214	-	43,214	970	44,184
Ald S King	Alderman	1/7/2021 to 29/8/2021	5,791	-	5,791	18	5,809
Ald P Bull	Alderman	Full Year	30,925	-	30,925	1,964	32,888
Ald M Carlton	Alderman	Full Year	31,205	-	31,205	145	31,350
Ald J Dunsby	Alderman	Full Year	31,205	-	31,205	910	32,115
Ald S Fraser	Alderman	Full Year	30,925	-	30,925	145	31,070
Ald S Hickey	Alderman	22/7/2021 to 30/6/2022	29,177	-	29,177	1,818	30,995
Ald G Richardson	Alderman	Full Year	31,205	-	31,205	180	31,385
Ald A Ryan	Alderman	Full Year	31,205	-	31,205	146	31,350
Ald K Sims	Alderman	Full Year	31,205	-	31,205	664	31,869
Total			405,135	7,452	412,587	12,291	424,878

¹ For the purposes of reporting the period in office, the date of the Certificate of Election is used.

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

Note 10.1 Related party transactions (continued)

(ii) Key Management Personnel Remuneration 2023

Remuneration Band	Number of Employees	Short term employee benefits			Post employment benefits		Non-monetary Benefits ⁷	Total	
		Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super-annuation ⁵			Termination Benefits ⁶
		\$	\$	\$	\$	\$	\$	\$	
\$300,001 - \$310,000	1	230,558	-	-	-	29,669	-	46,599	306,826
\$250,001 - \$260,000	1	211,629	-	-	809	23,082	-	22,554	258,074
\$230,001 - \$240,000	1	245,713	-	7,822	579	30,466	-	(48,856)	235,724
\$210,001 - \$220,000	1	185,185	-	-	-	24,028	-	8,370	217,583
Total		873,085	-	7,822	1,388	107,245	-	28,667	1,018,207
Key Management Personnel Remuneration 2022									
\$380,001 - \$390,000	1	196,809	-	-	806	39,116	143,208	5,044	384,983
\$260,001 - \$270,000	2	446,941	-	7,728	516	58,166	-	13,973	527,323
\$220,001 - \$230,000	1	192,312	-	-	806	24,746	-	4,605	222,470
\$199,001 - \$200,000	1	170,924	-	-	-	23,114	-	5,187	199,225
\$10,001 - \$20,000	1	9,529	-	-	62	1,475	-	-	11,066
Total		1,016,515	-	7,728	2,190	146,617	143,208	28,810	1,345,067

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

² Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes.

³ 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).

⁴ Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable.

⁵ Superannuation means the contribution to the superannuation fund of the individual.

⁶ Termination benefits include all forms of benefit paid or accrued as a consequence of termination.

⁷ Non-monetary benefits include annual and long service leave movements and non-monetary benefits.

Note 10 Other matters

Note 10.1 Related party transactions (continued)

(iii) Remuneration Principles

Elected Members

Elected Members are paid allowances and compensation for certain expenses consistent with the Local Government Act 1993.

Executives

Remuneration levels for key management personnel is based on an assessment of current market remuneration for similar positions.

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 six months prior to termination of the contract. Whilst not automatic, contracts can be extended.

Short term incentive payments

The Council does not set fixed performance targets with goals and indicators. No short term incentive payments were awarded during the current year.

Termination benefits

There were no termination payments made during the current year.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence.

Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

(iv) Transactions with subsidiaries, associates and joint ventures

Transactions with subsidiaries

Council did not have any subsidiaries for the financial year.

Transactions with associates

During the period Council did not identify any transactions with associates.

Transactions with joint ventures

Council did not participate in any joint ventures during the financial year.

(v) Transactions with related parties

During the period Council did not identify any transactions with related parties.

(vi) Loans and guarantees to/from related parties

At balance date Council have not made, guaranteed or secured any loans to a related party.

(vii) Commitments to/from related parties

At balance date, as part of the sale of the Derwent Entertainment Centre to the State Government in 2020, Council is obligated to contribute up to \$2.4 million in-kind to roadworks to realign Lloyd Road. This contribution is staged and contingent on Wilkinsons Point development milestones which are unknown at this point in time. Council does not have any other commitments in existence that have been made, guaranteed or secured by the council to a related party.

(viii) Transactions with related parties that have not been disclosed

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

- Payment of rates on a primary residence
- Dog

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

Note 10.2 Special committees and other activities

Council does not have any financial special committees under section 24 of the Local Government Act 1993.

Note 10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent Council's original budget that was adopted by the Council on 20 June 2022. Subsequent budget revisions were approved by Council on 28 November 2022 for the replacement of the core business software system and 30 January 2023 to reallocate an amount from capital expenditure to operational expenditure and these figures are not audited.

(g) Adoption of new and amended accounting standards

In the current year there are no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to Council's operations and effective for the current annual reporting period.

(h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2023 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

- (i) AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*.

Note 10.3 Other significant accounting policies and pending accounting standards (continued)

(h) Pending Accounting Standards (continued)

This Standard modifies AASB 13 *Fair Value Measurement* for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows. This includes guidance and clarification regarding the determination of an assets highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement and determination of fair values. Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value. The Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

Council has reviewed the pending Standards and Interpretations issued by the Australian Accounting Standards Board and conclude that they will not have a material impact on the Council's operations.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10.4 Significant Business Activities

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

	Landfill Operations		Childcare Centres	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
<i>Revenue</i>				
Government Grants	31	-	1,480	1,427
User Charges	5,579	4,766	591	636
Other Income	40	79	31	27
Total Revenue	5,650	4,845	2,102	2,090
<i>Expenditure</i>				
<i>Direct</i>				
Employee Costs	1,115	1,206	1,929	1,764
Materials and Contacts	1,906	966	160	114
Other	(165)	(77)	1	-
<i>Indirect</i>				
Engineering & Administration	357	262	261	235
Total Expenses	3,213	2,357	2,351	2,113
<i>Notional cost of free services received</i>				
<i>Capital Costs</i>				
Depreciation and amortisation	609	599	60	54
Opportunity cost of capital	50	12	88	14
Total Capital Costs	659	611	148	68
<i>Competitive neutrality adjustments</i>				
Rates and land tax	23	19	29	16
Loan guarantee fees	-	-	-	-
	23	19	29	16
<i>Calculated Surplus/(Deficit)</i>	1,755	1,858	(426)	(107)
Tax Equivalent rate	30%	30%	-	-
Taxation equivalent	527	557	-	-
Competitive neutrality costs	1,229	1,301	(426)	(107)

Accounting policy

Significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council's disclosure is reconciled above. Council has determined, based upon materiality that Child care centres and Landfill Operations as defined above are considered significant business activities. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- opportunity cost of capital based upon indicative yield of the Federal Government 10 year bond rate
- rates and charges based upon council's 2022/2023 rate calculation
- engineering and administration costs have been based upon a charge of 12.5% of direct operating costs

Note	10.5 Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(a)	Underlying surplus or deficit					
	Net result for the year		11,376	22,353	(1,672)	(5,212)
	Less non-operating income					
	Capital Grants		(8,018)	(2,991)	(1,374)	(767)
	Capital Contributions & recognition of assets		(3,575)	(17,139)	(3,277)	(1,406)
	FA Grants received in advance - current year		(3,079)	(2,035)	(1,284)	(1,278)
	FA Grants received in advance - prior year		2,035	1,284	1,278	1,231
	Add non-operational expenses					
	Impairment Expenses		-	-	-	4,449
	Redundancy Payments		-	561	-	162
	Underlying surplus/(deficit)	>0	(1,261)	2,033	(6,329)	(2,821)

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

For the 2022/23 financial year, the underlying result has returned a small deficit in line with the budget estimates. Asset related expenses contribute largely to this result together with the budget revision to fund the replacement of Councils core business software systems.

(b)	Underlying surplus ratio					
	<u>Underlying surplus or (deficit)</u>		(1,261)	2,033	(6,329)	(2,821)
	Recurrent income*		69,602	66,561	58,695	59,858
	Underlying surplus ratio %	2.5% - 5%	-1.8%	3.1%	-10.8%	-4.7%

In the current year there are no new or revised Standards and Interpretations issued by the Australian Accounting Standards Board that in the Council's Long Term Financial Management Plan it proposes to achieve a positive financial position in the medium term.

(c)	Net financial liabilities					
	Liquid assets less		35,645	30,025	30,245	17,256
	total liabilities		23,181	20,722	23,113	17,785
	Net financial liabilities	>0	12,464	9,303	7,132	(529)

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.

Council continues to have a low level of debt and other liabilities

(d)	Net financial liabilities ratio					
	<u>Net financial liabilities</u>		12,464	9,303	7,132	(529)
	Recurrent income*		69,602	66,561	58,695	59,858
	Net financial liabilities ratio %	0% - (25%)	17.9%	14.0%	12.2%	-0.9%

This ratio indicates the net financial obligations of Council compared to its recurrent income.

Council continues to have a low level of debt and other liabilities

Note	10.5 Management indicators (continued)	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(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>Buildings</i>					
	<u>Fair value (Carrying amount)</u>		66,006	54,364	45,901	43,409
	Current replacement cost (Gross)		127,283	108,356	96,146	89,518
	Asset consumption ratio %		52%	50%	48%	48%
	<i>Transport Infrastructure</i>					
	<u>Fair value (Carrying amount)</u>		301,976	282,346	288,445	290,205
	Current replacement cost (Gross)		599,932	554,238	555,448	551,372
	Asset consumption ratio %		50%	51%	52%	53%
	<i>Drainage</i>					
	<u>Fair value (Carrying amount)</u>		213,349	200,343	184,949	146,503
	Current replacement cost (Gross)		341,597	317,166	292,334	227,310
	Asset consumption ratio %		62%	63%	63%	64%

This ratio indicates the level of service potential available in Council's existing asset base.

(f) Asset renewal funding ratio

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

	<i>Buildings</i>					
	<u>Projected capital funding outlays**</u>		43,741	44,141	45,738	27,553
	Projected capital expenditure funding***		41,543	30,505	39,073	27,553
	Asset renewal funding ratio %	90-100%	105%	145%	117%	100%
	<i>Transport Infrastructure</i>					
	<u>Projected capital funding outlays**</u>		111,741	111,741	98,594	103,885
	Projected capital expenditure funding***		112,351	113,127	99,603	103,885
	Asset renewal funding ratio %	90-100%	99%	99%	99%	100%
	<i>Drainage</i>					
	<u>Projected capital funding outlays**</u>		15,671	15,671	14,853	14,990
	Projected capital expenditure funding***		15,657	15,651	15,023	14,990
	Asset renewal funding ratio %	90-100%	100%	100%	99%	100%

** 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.

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

Council continues to plan for the timely replacement of assets and has actively addressed any funding gaps

Note	10.5 Management indicators (continued)	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
	(g) Asset sustainability ratio					
	Capex on replacement/renewal of existing assets		9,167	8,908	6,247	9,054
	Annual depreciation expense		14,490	14,694	13,633	12,850
	Asset sustainability ratio %	100%	63%	61%	46%	70%

This ratio calculates the extent to which Council is maintaining operating capacity through renewal of their existing asset base. Council is actively addressing asset funding gaps and is focussed on delivering the capital works program in accordance with the adopted Strategic Asset Management Plan.

2023	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Buildings and other land improvements	168	1,653	1,821
Transport	5,050	922	5,972
Stormwater	935	540	1,475
Other	3,014	6,049	9,063
Total	9,167	9,164	18,331

2022	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
By asset class			
Buildings and other land improvements	787	2,270	3,057
Transport	6,883	1,485	8,368
Stormwater	470	888	1,358
Other	768	272	1,040
Total	8,908	4,915	13,823

Glenorchy City Council
2022-2023 Financial Report

Certification of the Financial Report

The financial report presents fairly the financial position of the Glenorchy City Council as at 30 June 2023 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Tony McMullen
General Manager

Date: 13 / 11 / 2023



Independent Auditor's Report
To the Aldermen of Glenorchy City Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Glenorchy City Council (Council), which comprises the statement of financial position as at 30 June 2023 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed 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 2023 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 10.5(f), nor the Significant Business Activities disclosed in note 10.4 to the financial report and accordingly, I express no opinion on them.

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Valuation of property and infrastructure assets Refer to notes 6.1 and 9.10</p>	
<p>At 30 June 2023, Council’s assets included land, land under roads, buildings, landfill restoration, and parks, open space and streetscape assets and infrastructure assets, such as transport, stormwater and drainage assets valued at fair value totalling \$852.45 million. The fair values of these assets are based on market values and current replacement cost.</p> <p>Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. In between valuations Council considers the application of indexation to ensure that carrying values reflect fair values.</p> <p>During 2022-23, Council undertook a full revaluation of buildings and parks, open space and streetscape assets. Indexation was applied to land, landfill restoration, transport and stormwater and drainage assets. The valuations were determined by experts and are highly dependent upon a range of assumptions and estimated unit rates.</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts involved to assist in the valuations. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Critically assessing assumptions and other key inputs into the valuation model. • Testing, on a sample basis, the mathematical accuracy of valuation model calculations. • Evaluating indexation applied to assets between formal valuations. • Reviewing the reconciliation of asset balances in the general ledger to the underlying fixed asset register. • Evaluating the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

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

In preparing the financial report, the General Manager is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Aldermen 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 Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



David Bond
Assistant Auditor-General

Delegate of the Auditor-General
Tasmanian Audit Office

14 November 2023
Hobart

Audit Panel Chair's Report

Background / Introduction

Glenorchy City Council's Audit Panel was formally established by a decision of Council. The operation of the Panel is guided by Council's Audit Panel Charter which is based on the requirements of the Local Government (Audit Panels) Order issued by the Minister for Local Government under section 85B (1) of the Local Government Act 1993.

Audit Panel membership and meetings

Membership of the Audit Panel comprises two Councillors and three independent members.

Aldermen Angela Ryan and Peter Bull represented Council on the Audit Panel up to the election of the new Council in November 2022. Following the election, Deputy Mayor Sue Hickey and Councilor Harry Quick were appointed to the Audit Panel as Council representatives. Alderman Jan Dunsby was appointed as proxy.

During 2022-23 the independent members of the Panel were Mike Derbyshire (Chair), Belinda Webster and Ric de Santi.

Meetings of the Panel

The Panel met five times during the financial year ending 30 June 2023. In addition to Panel members, meetings were also attended by a range of Council staff including the General Manager, Director Corporate Services, Chief Financial Officer, Manager Corporate Governance, Manager ICT and Minutes Secretary (who acts as secretariat for the Panel).

Representatives from Council's Internal Auditors, WLF and Crowe Australasia, and the Tasmanian Audit Office (TAO) also attended Audit Panel meetings.

Role of the Panel

The role of the Audit Panel is to support the elected Council by providing independent assurance and advice in relation to Council's financial reporting and controls, risk management framework and practices, internal controls, legislative compliance, long term planning, fraud control and corruption prevention. Its role is complemented by both internal and external auditors.

The main responsibilities of the Audit Panel include reviewing:

- whether the annual financial statements of the Council accurately represent the state of affairs of Council
- whether and how the Part 7 plans (these include the Strategic Plan, Long Term Financial Plan and Strategic Asset Management Plan) are integrated and the processes by which, and assumptions under which, those plans were prepared
- the accounting, internal control, anti-fraud, anti-corruption and risk management policies, systems and controls that the Council has in relation to safeguarding its long-term financial position
- whether the Council is complying with the provisions of the Act and any other relevant legislation, and
- whether the Council has taken any action in relation to previous recommendations provided by the Audit Panel to the Council, and so, what that action was and its effectiveness.

External and Internal audit

External Audit

As legislated, Council's external audit service is provided by TAO, whose staff attended one Audit Panel meeting during the 2022-23 financial year. During this meeting, the Audit Panel and TAO officers discussed the 2022-23 Financial Year Audit Strategy and Plan and a review of key audit areas identified for the year.

In addition, outstanding audit recommendations from previous external audits were reviewed, noting there were no new findings from the 2021-2022 audit.

The Audit Panel will monitor progress on these matters during 2023-24.

Internal Audit

Internal audits support the work of Council and the Audit Panel by reviewing Council's systems and operations in accordance with an agreed internal audit plan. The plan is based on a risk management approach, is reviewed annually and can be altered should specific issues require attention.

These audits aim to identify how well risks are managed, whether the appropriate processes are in place, whether agreed procedures are being followed and whether improvement can be made.

Recommendations to address issues or to adopt improvements are considered by Council's management. The final report reviewed by the Audit Panel and all recommendations are monitored by the Audit Panel at each ordinary meeting, to ensure they are implemented.

To present the findings and recommendations of the internal audits undertaken during the year, senior staff from WLF attended meetings during the year.

Council approved the 2022 to 2023 internal audit program in December 2022. The internal audit program for 2022-23 included:

- Information Management Maturity Audit
- Conflict of Interests and Gifts & Benefits (Completed)
- Risk Management Framework including Project Risk, Enterprise Risk, Risk Appetite, and decision making and reporting

Audit findings reports were received from WLF for the Succession Planning and Single Point Dependency audit in July 2022 and the Conflict of Interests and Gifts & Benefits audit in March 2023. All identified risks were included in Council's risk register and audit actions register.

The Audit Panel regularly monitors progress with adopted audit recommendations. As at June 2023 there were 23 recommendations outstanding of which 4 related to areas identified as being of high, significant or notable risk. This compares to the situation in June 2022 when there were 17 recommendations still to be finalised including 5 recommendations that related to areas identified as being high, significant or notable risk.

While there is some difficulty in comparing year on year progress, as new audit recommendations are added and completed recommendations are removed, the Audit Panel is pleased to note the significant progress that has been made by Council during the year in addressing outstanding audit recommendations and look forward to further progress in 2023-24.

The Panel would like to acknowledge the funding that was provided in 2022-23 budget by Council to enable the implementation of internal audit recommendations.

Other Panel activities during the reporting period

During the year under review the Audit Panel:

- monitored the roll-out of the legislative compliance process
- monitored and reviewed the Compliance Status Summary Report which records the status of Council's compliance with regulatory obligations on an ongoing basis
- endorsed the internal audit program for 2022-23
- regularly reviewed the Audit Panel annual work plan
- continued to review and advocate for implementation of outstanding audit recommendations
- received and reviewed a report on the 2023-24 budget estimates
- received and reviewed Council's Service Review Report - Community Development 2022
- reviewed and endorsed the Financial Statements for financial year ending June 2022
- met with TAO to discuss the 2021-22 audit and any issues that arose, and recommendations made
- oversaw the 2022-23 External Audit planning process
- received updates on the Workplace Health and Safety Committee and reviewed the minutes of their monthly meetings
- requested and reviewed a report on Council's corporate credit cards and associated controls
- received the results of the compliance audit - Glenorchy Waste Depot
- reviewed Council's Fraud Control and Corruption Prevention Framework Plan
- regularly reviewed and commented on General Manager's Quarterly Report information and issues raised by this information, as well as periodic Financial Performance Reports
- reviewed quarterly status updates on Significant Risk, Insurance and Legal Matters
- received information about the renewal of Council's insurances for 2022-23
- reviewed credit card expenditure incurred by Council's General Manager
- conducted a self-assessment in terms of the Audit Panel Charter
- received updates on the progress of the ongoing Future of Local Government Review, including Council submissions

Audit Panel members also attend training events run by the Tasmanian Audit Office. In addition, Audit Panel members may attend Council workshops over the course of the year where relevant.

Mike Derbyshire

Chair, Audit Panel

July 2023



Annual Report 2022-23