

GLENORCHY CITY COUNCIL

ATTACHMENTS

MONDAY, 28 OCTOBER 2019



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Schedule of Fees and Charges 2019/20
Glenorchy City Council

PROPOSED UPDATED SCHEDULE



Charge Category	Description	Additional Info	Definition	Amount 2019/20 (exc GST)	GST Treatment (Taxable or Exempt)	Amount 2019/20 (inc GST)	Amount 2018/19 (exc GST)	GST Treatment (Taxable or Exempt)	Amount 2018/19 (inc GST)
Hall Hire	Barriedale Centre, Chigwell Barn, Claremont Hall, Tolosa Street Hall and St Matthews Church	< 5 hours	per hour	\$22.00	Taxable	\$24.20	\$21.43	Taxable	\$23.60
		All day functions	per booking over five hours	\$267.40	Taxable	\$294.20	\$260.91	Taxable	\$287.00
		Volunteer and Charitable events	per booking	\$143.30	Taxable	\$157.70	\$139.77	Taxable	\$153.70
		Cleaning charge (if left unsatisfactory)	non refundable	\$105.10	Exempt	\$105.10	\$102.50	Exempt	\$102.50
			plus refundable bond	\$512.50	Exempt	\$512.50	\$500.00	Exempt	\$500.00
			plus refundable key deposit	\$62.00	Exempt	\$62.00	\$56.36	Taxable	\$62.00
			per hour	\$28.60	Taxable	\$31.50	\$27.95	Taxable	\$30.70
		< 5 hours	per booking	\$394.30	Taxable	\$367.80	\$326.13	Taxable	\$358.70
		Volunteer and Charitable events	per booking over four hours	\$143.30	Taxable	\$157.70	\$139.77	Taxable	\$153.70
		Cleaning charge (if left unsatisfactory)	non refundable	\$95.50	Taxable	\$105.10	\$93.18	Taxable	\$102.50
			plus refundable bond	\$512.50	Exempt	\$512.50	\$500.00	Exempt	\$500.00
			plus refundable key deposit	\$62.00	Exempt	\$62.00	\$62.00	Exempt	\$62.00
	Cullinvalle Hall	< 5 hours	per hour	\$14.30	Taxable	\$15.80	\$13.98	Taxable	\$15.40
		All day functions	per booking	\$143.30	Taxable	\$157.70	\$139.77	Taxable	\$153.70
		Meeting room	per hour	\$9.95	Taxable	\$11.00	\$7.45	Taxable	\$8.20
		Dining room	per hour	No Charge	Taxable	No Charge	No charge	Taxable	No charge
		Kitchen	per function	No Charge	Taxable	No Charge	No charge	Taxable	No charge
		Cleaning charge (if left unsatisfactory)	non refundable	\$45.50	Taxable	\$105.10	\$93.18	Taxable	\$102.50
			plus refundable bond	\$512.50	Exempt	\$512.50	\$500.00	Exempt	\$500.00
			plus refundable key deposit	\$62.00	Exempt	\$62.00	\$62.00	Exempt	\$62.00
		< 5 hours	per hour (Commercial)	\$43.00	Taxable	\$47.30	\$41.92	Taxable	\$46.10
		All day functions	per hour (Not for Profit)	No Charge	Exempt	No Charge	No charge	Exempt	No charge
Creswell Beakley Function Room (KGV upstairs function room)		Volunteer and Charitable events	Full day hire (Commercial)	\$343.80	Taxable	\$378.20	\$335.45	Taxable	\$369.00
		Cleaning charge (if left unsatisfactory)	Full day hire (Not for Profit)	\$210.10	Taxable	\$231.20	\$205.00	Taxable	\$225.50
			non refundable	\$95.50	Taxable	\$105.10	\$93.18	Taxable	\$102.50
			plus refundable bond	\$512.50	Exempt	\$512.50	\$500.00	Exempt	\$500.00
			plus refundable key deposit	\$62.00	Exempt	\$62.00	\$62.00	Exempt	\$62.00
		Cancellation fee (if cancellation within 48 hrs of booking)	50% of booking fee	Taxable	50% of booking fee	50% of booking fee	50% of booking fee	Taxable	50% of booking fee
		All Halls (including Moonah Community Centre)							

All Charges are compliant with GST legislation and rounded to the nearest 10 cents.

Schedule of Fees and Charges 2019/20
Glenorchy City Council

COPY OF CURRENT SCHEDULE SHOWING INCONSISTENT KEY DEPOSIT FEES / NO ST MATTHEWS CHURCH



Charge Category	Description	Additional Info	Definition	Amount 2019/20 (exc GST)	GST Treatment (Taxable or Exempt)	Amount 2019/20 (inc GST)	Amount 2018/19 (exc GST)	GST Treatment (Taxable or Exempt)	Amount 2018/19 (inc GST)
	Sharps Containers (Disposal free for personal use only)	All sizes (1.4L and 5.0L)	each	cost plus 20%	Taxable	cost plus 20%	Cost plus 20%	Taxable	Cost plus 20%
	Sampling (Bacteria)	Potable water / water carter's / swimming pool / spa	per sample	\$204.00	Exempt	\$204.00	\$199.00	Exempt	\$199.00
Hall Hire	Berrisdale Centre, Oligwell Barn, Claremont Hall and Tolosa Street Hall	< 5 hours	per hour	\$22.00	Taxable	\$24.20	\$21.43	Taxable	\$23.50
		All day functions	per booking over five hours	\$267.40	Taxable	\$294.20	\$260.91	Taxable	\$287.00
		Volunteer and Charitable events	per booking	\$143.30	Taxable	\$157.70	\$139.77	Taxable	\$153.70
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			plus refundable bond	\$512.50	Exempt	\$512.50	\$500.00	Exempt	\$500.00
			plus refundable key deposit	\$56.60	Taxable	\$62.30	\$56.36	Taxable	\$62.00
		< 5 hours	per hour	\$28.60	Taxable	\$31.50	\$27.95	Taxable	\$30.70
		All day functions	per booking	\$334.30	Taxable	\$367.80	\$326.13	Taxable	\$358.70
		Volunteer and Charitable events	per booking over four hours	\$143.30	Taxable	\$157.70	\$139.77	Taxable	\$153.70
		Cleaning charge (if left unsatisfactory)	non refundable	\$95.50	Taxable	\$105.10	\$93.18	Taxable	\$102.50
	Callinvalle Hall		plus refundable bond	\$512.50	Exempt	\$512.50	\$500.00	Exempt	\$500.00
			plus refundable key deposit	\$63.55	Exempt	\$63.60	\$62.00	Exempt	\$62.00
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			per hour (Not for Profit)	No Charge	Exempt	No Charge	No charge	Exempt	No charge
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Schedule of Fees and Charges 2019/20
Glenorchy City Council



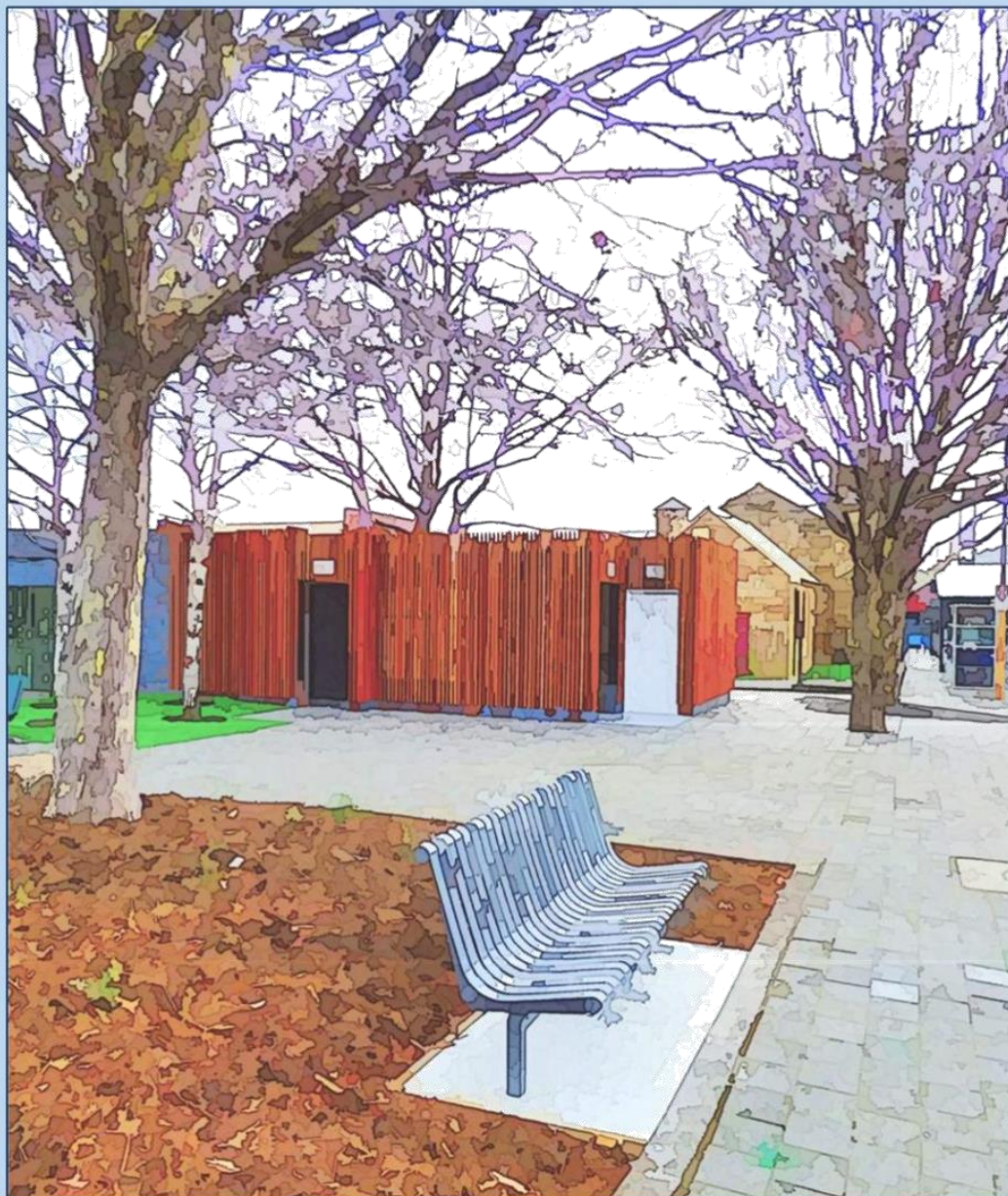
Charge Category	Description	Additional Info	Definition	Amount 2019/20 (exc GST)	GST Treatment (Taxable or Exempt)	Amount 2019/20 (inc GST)	Amount 2018/19 (exc GST)	GST Treatment (Taxable or Exempt)	Amount 2018/19 (inc GST)
Landfill Operations Council Meeting May 2019	Minimum gate Fee		per visit	\$10.00	Taxable	\$11.00			
	General waste - GCC Residents	GCC Residents	per tonne	\$72.72	Taxable	\$80.00			
	General waste -Non GCC Residents	NON- GCC Residents	per tonne	\$90.90	Taxable	\$100.00			
	Green Waste / Vegetation		per tonne	\$68.18	Taxable	\$75.00			
	Mixed Waste - Commercial/ Industrial/ Demolition/ Construction (by negotiation)		per tonne	\$136.36	Taxable	\$150.00			
	Recycling			No Charge	Taxable	No Charge			
	Metal / Car Body		per tonne	\$90.90	Taxable	\$100.00			
	passenger Tyre Vehicle		per tyre	\$5.45	Taxable	\$6.00			
	Light Truck / 4wd – Tyres		per tyre	\$9.09	Taxable	\$10.00			
	Clean Fill (condition apply)*		per tonne	\$18.18	Taxable	\$20.00			
	Brick/ Concrete/ rubble		per tonne	\$54.54	Taxable	\$60.00			
	Domestic quantity of double Wrapped asbestos		per boot load	\$45.45	Taxable	\$50.00			
		Small Trailer Load	per small trailer load	\$90.90	Taxable	\$100.00			
	Asbestos/ Controlled waste/ special burial (condition apply)*	Special Waste Handling Fee	per transaction	\$136.36	Taxable	\$150.00			
			per tonne	\$163.63	Taxable	\$180.00			
	Bed mattress disposal	Charge per bed mattress disposal	per mattress	\$18.18	Taxable	\$20.00			

All Charges are compliant with GST legislation and rounded to the nearest 10 cents.



PUBLIC TOILET SURVEY RESULTS

August 2019



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INTRODUCTION

In August 2019, Council staff carried out a public survey of community views on the municipality's public toilets. The purpose of the survey was to inform the development of a public toilet strategy, in conjunction with other sources of information. The survey was undertaken over a three-week period and promoted via a variety of media. Council received 390 responses.

The survey provides an initial opportunity for the Council to hear and consider the views of the community, which will help guide the strategy direction. Public consultation on the draft strategy, once completed, will provide a second opportunity for the community to submit feedback. A final draft of the strategy is intended to be considered by the Council in December 2019.

This report provides a brief context for the survey followed by a summary of main themes emerging from the survey followed by the results and conclusions.

GLENORCHY PUBLIC TOILETS

The Council provides toilet facilities for use by the general public in a variety of locations. These are:

- Bayswater Rd (AYC Netball Centre)
- Benjafield Park
- Berriedale Foreshore Reserve
- Glenorchy Bus Interchange
- Cadbury Tennis Club
- Claremont Recreation Ground
- Claremont Hall
- Collinsvale Hall
- Giblins Reserve
- Montrose Bay Foreshore
- Moonah Centre
- Poimena Reserve
- Prince of Wales Bay
- Roseneath Park
- Tolosa Park – External (upper end of Tolosa St near the old park entrance)
- Tolosa Park - Lower
- Tolosa Park - Upper
- Wilkinsons Point

The Council also provides other toilet facilities within halls, sportsgrounds, art and community centres. These were not included in the survey as these are generally available only to facility users.

THE SURVEY

The survey was publicised through several channels, including an item in the Gazette; posters in public toilet blocks; notices on the Council's website and Facebook page; direct communication and consultation with local interest groups; and a display in the Council Chambers foyer. Responses could be completed online or on paper.

The survey contained four preliminary questions about respondents' place of residence, age group, gender and types of facilities required (e.g. respondent can use general toilets, requires an accessible toilet, etc.). A further eight questions explored respondents' experience, opinions and priorities. With one exception, all questions were optional. This was intended to ensure that respondents could complete the survey without being obliged to answer a question they did not wish to respond to.

A copy of the survey questionnaire is included in Appendix 1.

MAIN THEMES

Several key themes emerged from the survey, summarised below.

- **PRIORITISE IMPROVING THE FACILITIES IN MOONAH CBD**

The Moonah car park facility was visited by the highest number respondents and identified as the highest priority for improvement. Concern raised included the location, condition and insufficient number of facilities provided in Moonah.

- **HELP US FIND THE TOILETS**

A strong theme identified in the survey related to the ability to find the public toilets, with most respondents suggesting better signage and other means of promoting their whereabouts are needed.

- **MAKE SURE TOILETS ARE CLEAN AND COMFORTABLE**

A number of concerns were expressed about the cleanliness of the toilets, while several respondents also acknowledged the difficulty caused by vandalism and poor behaviour. There is strong support for the provision of more baby change tables, devices to keep personal possessions off the floor, toilet seats, soap and hand dryers/paper towels.

- **MAKE SURE THAT TOILETS ARE SAFE AND ACCESSIBLE**

Respondents would generally like facilities to be available in the evenings and on the weekends. Most respondents feel safe or neutral, however some concerns about safety were evident. Those who expressed concerns visit the toilets less often. Almost 10% of respondents indicated that they cannot use regular toilets, and require a wheelchair accessible or a disability change toilet.

- **UNISEX TOILETS ARE OK**

The majority of those who responded to the statement "I am comfortable using unisex toilets" agreed. However, a high number of respondents indicated that the question "does not apply to me", which suggests that there may be some confusion as to what this question is asking or perhaps an assumption that these will be offered as an option rather than a default.

- **CONSIDER PROVIDING SOME ADDITIONAL TOILETS**

Respondents felt that shopping centres in general were well catered for but fewer considered that there are enough suitable facilities to enable them to spend time in public places in general. A range of locations for new toilet blocks were suggested.

These themes will be considered in the development of the public toilet strategy alongside other information, including Council's technical assessment of the existing facilities, analysis of distribution of existing and potential toilet locations and the Council's overall strategic directions.

RESPONSES

In total, 390 responses were received. The number of questions answered varied from one question to another. Open-ended questions seeking commentary and questions applicable to sub-sectors of the community generated fewer responses than those questions allowing respondents to select from a range of options or that were broader in application.

This section provides a summary of the responses to each question.

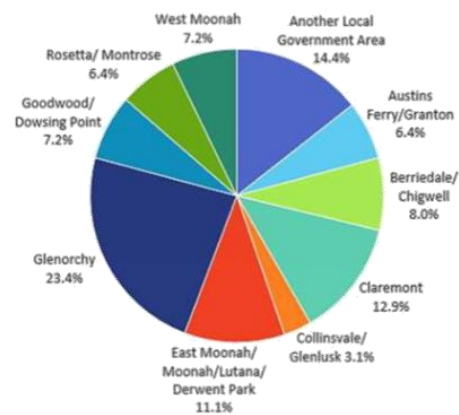
INFORMATION ON THE RESPONDENTS

The first four questions collected general information about the respondents – what suburb they lived in, their age group, their gender and the types of facilities they required. This helps gauge how representative the sample is of the wider community and helps identify any significant differences in views between demographic groups.

Q1. What suburb do you live in?

Number of respondents who answered = 389, number of respondents who skipped question = 1

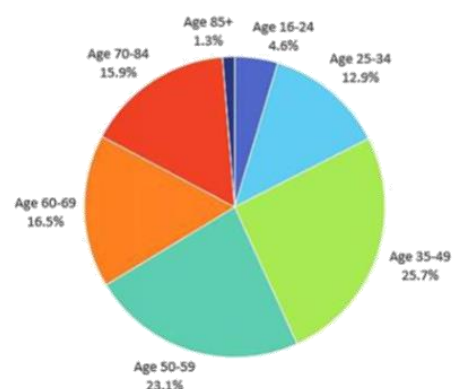
Residents of all suburbs in the municipality were represented, with the highest percentage coming from Glenorchy (23.4%) and the lowest from Collinsvale/Glenlusk (3.1%). 14.4% of respondents live outside the municipality.



Q2. What is your age group?

Answered = 389, skipped = 1

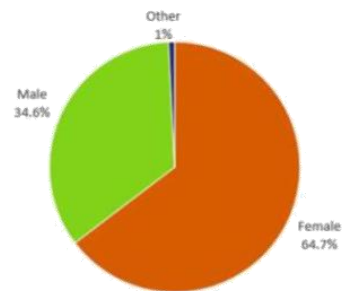
Respondents were spread across all age groups, with the largest numbers in the 35-49 and 50-59 age groups. Only 1.3% of respondents (5 individuals) were aged 85 and over, and 4.6% aged 16-24.



Q3. What is your gender?

Answered = 382, skipped = 8

Around two thirds of respondents were female, a third male and three respondents (1% of total) identified as other.

**Q4. What are your needs regarding using public toilets? (tick all that apply)**

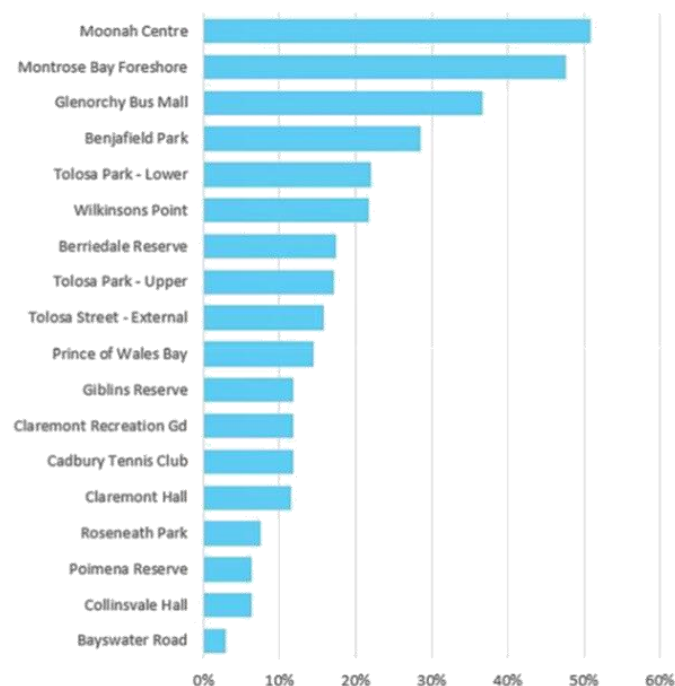
Answered = 378, skipped = 12

Approximately 90% of respondents indicated that they can use general toilets. Just under 10% require an accessible toilet for themselves and 13% require one for someone accompanying them. 5% require a changing place and 8% require a changing place for someone accompanying them.

RESPONDENT EXPERIENCE**Q5: In the last 12 months, which of the following public toilets have you visited? (tick all that apply).**

Answered = 305, skipped = 85

The most commonly used facilities are the Moonah Centre toilet block (used by over 50% of respondents in the past year), Montrose Bay Foreshore (47.5%), Glenorchy Bus Mall (36.7%) and Benjafield Park (28.5%). Toilets visited by the fewest respondents were at Bayswater Road (3%), Collinsvale Hall and Poimena Reserve (both 6.2%), and Roseneath Park (7.5%).

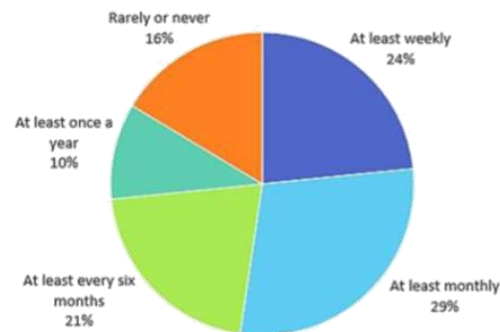


Q6: In the last 12 months, how often have you used public toilet facilities in the Glenorchy municipality?

Answered = 342, skipped = 48

A little over half of respondents use Glenorchy's public toilets every month or more often with almost a quarter using them at least weekly.

As a general rule, respondents who have visited the most facilities also use the facilities more often. The converse is not the case, however – those who have used only one or two facilities may visit them at least weekly, less often or very rarely/never.



RESPONDENT OPINIONS

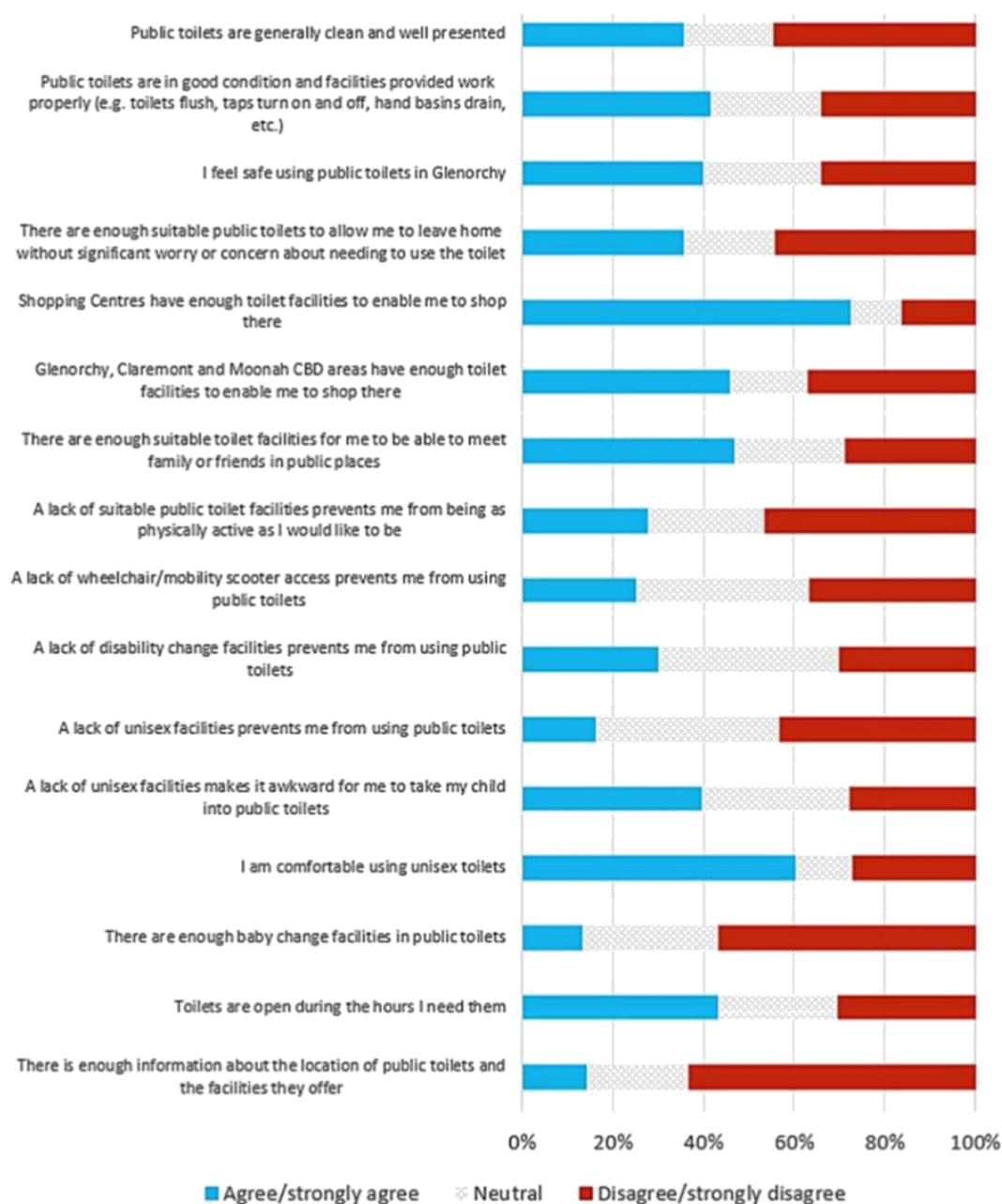
Q7: Please tell us the extent to which you agree with the following statements about public toilets in the Glenorchy municipality.

This question contained 16 statements for respondents to indicate their level of agreement with. Possible answers were: strongly agree, agree, neither agree or disagree, disagree, or strongly disagree. A further option was included for respondents to indicate if the statement did not apply to them.

The chart below summarises the level of agreement with the 16 statements. Note that these results include those who selected "neither agree or disagree" but **exclude those who selected "does not apply to me" and those who did not submit an answer.**

Also note that response rates for five particular questions were significantly reduced because of the number of respondents who identified that the question did not apply to them. These were:

- A lack of wheelchair/mobility scooter access prevents me from using public toilets (95 respondents);
- A lack of disability change facilities prevents me from using public toilets (93);
- A lack of unisex facilities prevents me from using public toilets (155);
- A lack of unisex facilities makes it awkward for me to take my child into public toilets (154);
- There are enough baby change facilities in public toilets (159).

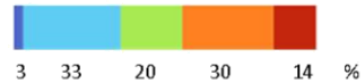


Each of the statements is briefly discussed below. In this section, "agreement" includes both "agree" and "strongly agree" responses, while "disagreement" includes both "disagree" and "strongly disagree" responses unless otherwise stated.



a) *Public toilets are generally clean and well presented.*

Number of applicable respondents = 334



Around 36% of respondents agreed with this statement while a further 20% were neutral. Respondents aged 50 and over were more likely to agree (around 50%) than their younger counterparts (around 20%). Females were more likely to disagree than males.

b) *Public toilets are in good condition and facilities provided work properly (e.g. toilets flush, taps turn on and off, hand basins drain, etc.).*

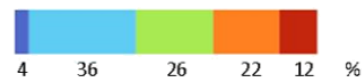
Number of applicable respondents = 332



Approximately 42% of respondents agreed that the toilets are in good condition and work properly, with 24% of respondents taking a neutral stance. Those in the 70-84 age group were most likely to agree (60%).

c) *I feel safe using public toilets in Glenorchy.*

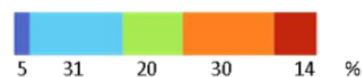
Number of applicable respondents = 333



Almost 40% of respondents agreed that they feel safe using Glenorchy public toilets while a further quarter were neutral. Older age groups tended to agree a little more (47%) than younger age groups. Females and those identifying as other (41%) disagree more than males (25%).

d) *There are enough suitable public toilets to allow me to leave home without significant worry or concern about needing to use the toilet.*

Number of applicable respondents = 338



36% of respondents agreed with this statement, while 44% disagreed. Younger age groups were somewhat less likely to agree than older groups, with the 60-69 age group agreeing most strongly (53%). Males were more likely to agree than females (43% compared with 31% of females).

e) *Shopping Centres have enough toilet facilities to enable me to shop there.*

Number of applicable respondents = 338

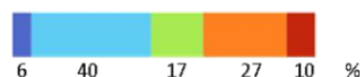


Almost three quarters of respondents (72.5%) agreed with this statement – the highest level of agreement of all the questions. In particular, almost 85% of those aged 60-84 agreed.



- f) *Glenorchy, Claremont and Moonah CBD areas have enough toilet facilities to enable me to shop there.*

Number of applicable respondents = 336



Around 46% of respondents felt that the three CBD areas had enough facilities. The 60-69 and 70-84 age groups tended to agree most (60% and 55% respectively). Females were somewhat more likely to disagree (40% compared with 31% of males).

- g) *There are enough suitable toilet facilities for me to be able to meet family or friends in public places.*

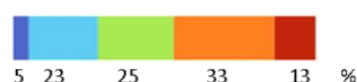
Number of applicable respondents = 330



47% of respondents agreed with this statement. The 35-49 age group had significantly lower levels of agreement than other age groups (35% compared with e.g. 57% for 60-69 year olds).

- h) *A lack of suitable public toilet facilities prevents me from being as physically active as I would like to be.*

Number of applicable respondents = 306



28% of respondents consider that a lack of suitable facilities restricts their activity. Those in the 25-34 age group were significantly more likely to agree (44%) than other age groups while those in the 60-69 age group were far more likely to disagree (62%). Females agreed more than males (31% compared with 21%).

- i) *A lack of wheelchair/mobility scooter access prevents me from using public toilets.*

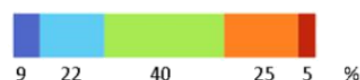
Number of applicable respondents = 95



This question had a small sample group (95 respondents) as it did not apply to most. A quarter of those to whom it applied agreed with this statement. Almost equal percentages (around 37%) disagreed or were neutral. There were mixed results across ages and genders.

- j) *A lack of disability change facilities prevents me from using public toilets.*

Number of applicable respondents = 93



This question also had a small sample group (93 respondents). Equal numbers of respondents agreed and disagreed with the statement (30%). Age and gender results were again quite mixed.



k) *A lack of unisex facilities prevents me from using public toilets.*

Number of applicable respondents = 154



Only 16% of respondents agreed with this statement and 43% disagreed. Those in the 25-34 and 60-69 age groups were most likely to disagree (63% and 56% respectively compared with only 26% of those aged 35-49).

l) *A lack of unisex facilities makes it awkward for me to take my child into public toilets.*

Number of applicable respondents = 153



Almost 40% of respondents agreed with this statement, with 28% disagreeing. Over half of respondents aged 25-49 agreed. Around 43% of females agreed compared with 32.6% of males.

m) *I am comfortable using unisex toilets.*

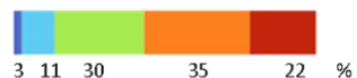
Number of applicable respondents = 303



This question had the second highest level of agreement of all the questions at just over 60%. Agreement tended to decline with increasing age. Around 18% of males disagreed while a third of females disagreed.

n) *There are enough baby change facilities in public toilets.*

Number of applicable respondents = 158



The majority of respondents (57%) disagreed with this statement, with those aged 25-34 (83%) and 35-49 (72%) disagreeing most strongly.

o) *Toilets are open during the hours I need them.*

Number of applicable respondents = 295



Around 43% of respondents agreed that toilet hours are adequate. Older age groups tended to agree more – 63% of those aged 60-69 agreed compared with 23% of those aged 16-34.

p) *There is enough information about the location of public toilets and the facilities they offer.*

Number of applicable respondents = 296



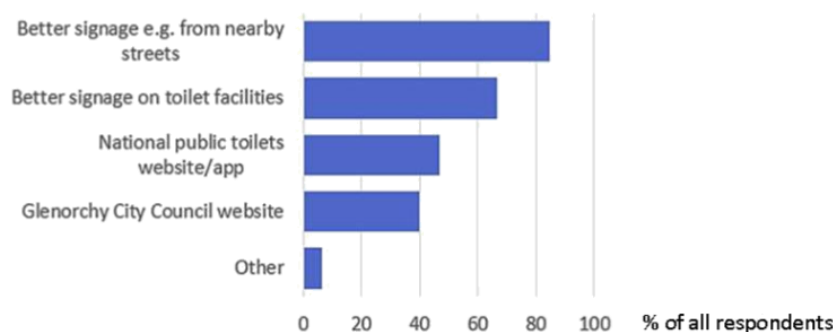
This statement received the highest rate of “disagrees” – over 63%.

RESPONDENT PRIORITIES

Q8: How can we make it easier for people to locate public toilets?

Answered = 309, skipped = 81

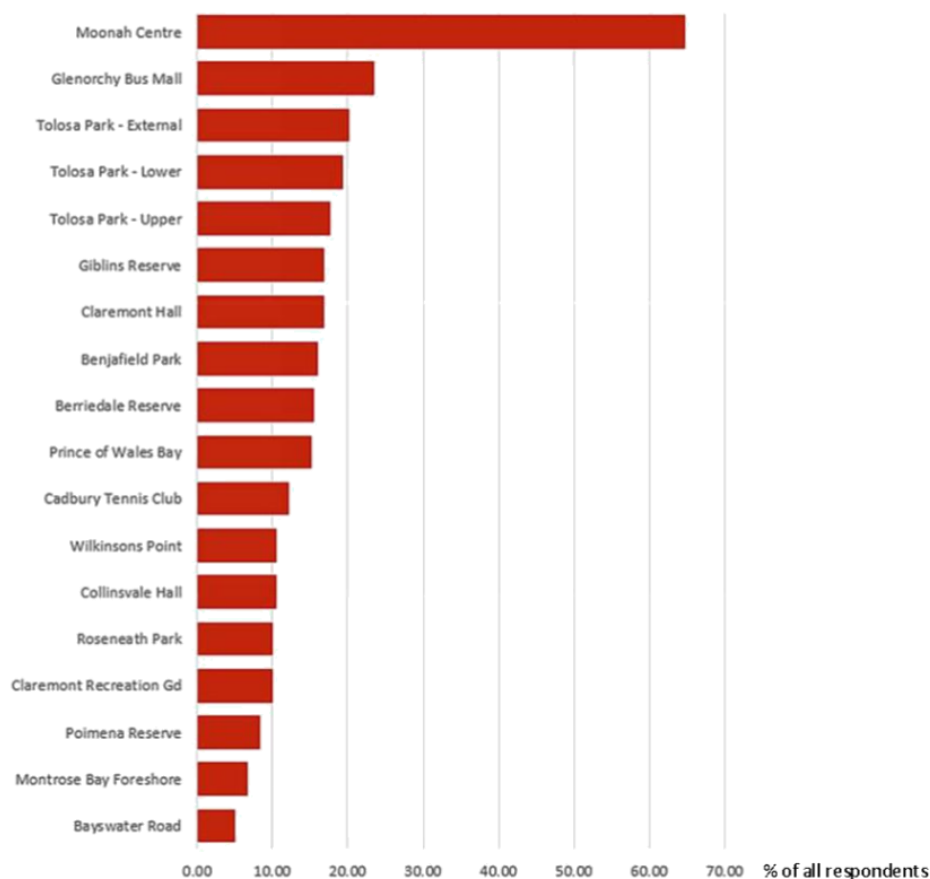
Over 80% of respondents would like to see better wayfinding signage to help people find public toilets and two thirds support better signage on toilet facilities. There were also reasonable levels of support for having information on the Council website (47%) as well as the National Public Toilets website/app (40%). A few other suggestions were made, such as information in the Gazette. The full list of suggestions can be found in Appendix 2.



Q9: Please tick the top 5 features that are most important to you in public toilets.

Answered = 321, skipped = 69

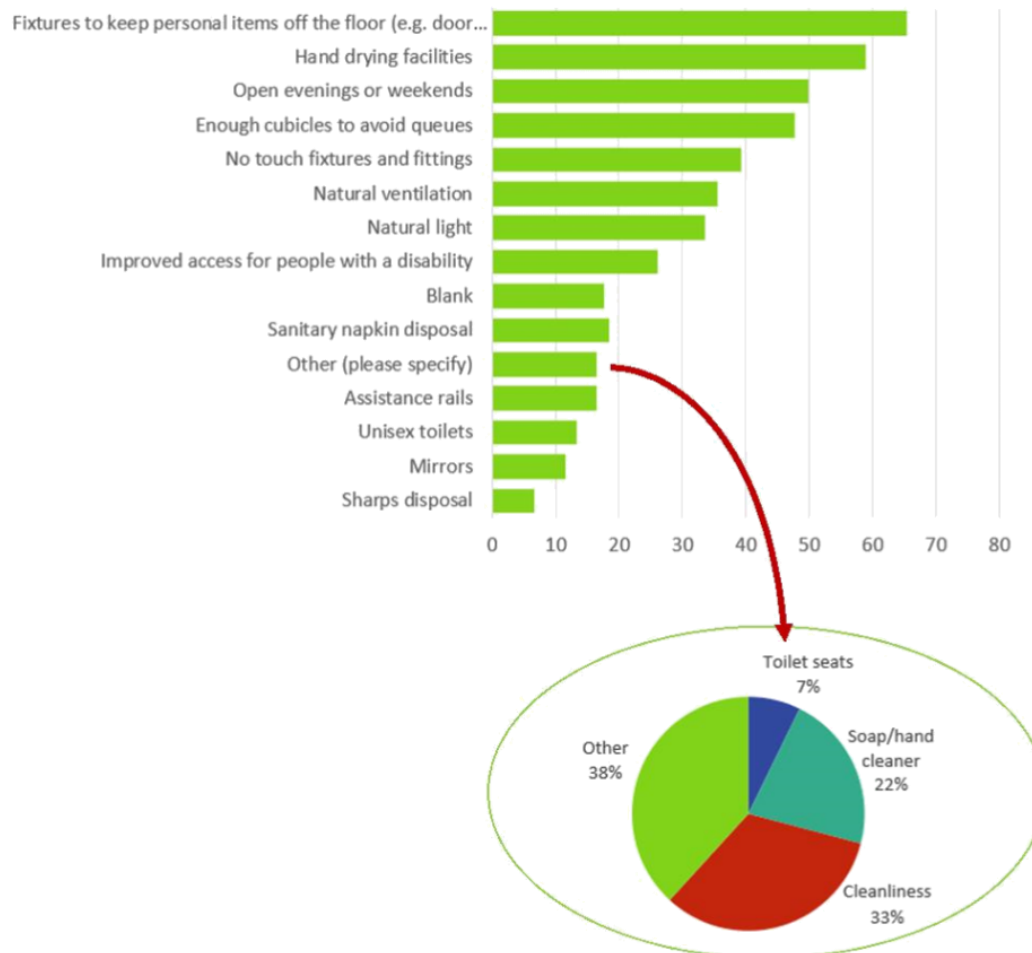
This question provided a range of options for respondents to choose from, but also allowed respondents to specify other priority features. The feature most strongly supported (65.5%) was "fixtures to keep personal items off the floor, such as hooks on doors or shelves". Hand drying facilities were rated second at almost 60%. Almost 50% of respondents said that having toilets open in the evenings or weekends was very important as well as enough cubicles avoid queues. Sharps disposal (6.5%), mirrors (11.5%) and unisex toilets (13.5%) received the lowest support. Of the "other" suggestions made, cleanliness and the provision of soap/hand cleaner rated most highly – a full list of suggestions can be found in Appendix 2.



Q11: Are there any public spaces in the Glenorchy municipality where you would like to see toilet facilities provided? If so, please tell us where.

Answered = 89, skipped = 301

This was an open-ended question and a wide variety of suggestions were made. However, Moonah and the Chapel Street dog park receiving significantly higher numbers of votes. Other areas receiving multiple votes included the Windermere Bay area, the Eady Street recreation ground, Goulds Lagoon/ Hestercombe reserve and areas around West Moonah.



Q10. Please tick the facilities you consider most in need of improvement (tick all that apply):

Answered = 238, skipped = 152

The Moonah Centre toilets received significantly more votes for improvement than any of the other facilities, over 2.5 times more than the second facility, the Glenorchy Bus Mall toilets (23.5%). (The ranking of the Glenorchy Bus Mall toilets in second place, although well behind, was unexpected. This score may reflect a lack of awareness that this facility was recently upgraded. Following these facilities are the Tolosa Park - External toilets and the two public toilet facilities located within Tolosa park.

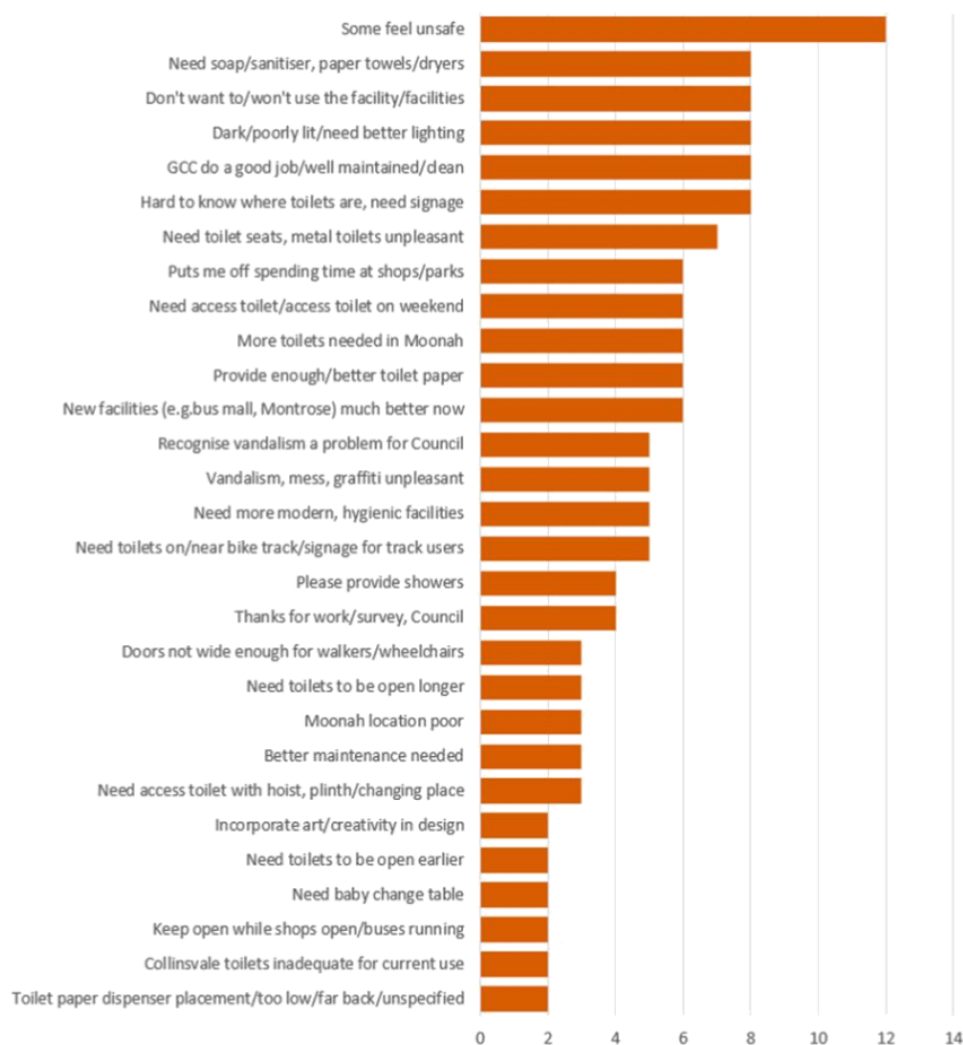
Bayswater Road, Montrose Bay foreshore and Poimena Reserve were identified as the lowest priorities.



Q12: Do you have any other comments about public toilet facilities in the Glenorchy municipality?

Answered = 120, skipped = 270

Again, a wide variety of responses was received. The most common comments related to feeling unsafe, and the need for soap/sanitiser, paper towels/dryers, better lighting, better signage, and toilet seats, as shown in the chart below.



RESPONDENTS WHO RARELY OR NEVER USE PUBLIC TOILETS

Around 16% of respondents told us they rarely or never use the public toilets in Glenorchy. Even so, this group of individuals were sufficiently engaged to complete the survey. Further analysis was undertaken to identify differences between this group and other respondents to see if there were any particular reasons for the lower rates of usage.

Respondents who rarely or never use the public toilets are more likely to live outside of the municipality (20% live in another local government area compared with 11.5% of respondents who use the toilets more frequently). There were no outstanding differences between the opinions of this group of respondents and those of more frequent users.

CONCLUSION

The survey attracted a good level of response, with respondents taking the opportunity to answer whichever questions they had a view on and skipping others. Overall, there was a good cross section of responses, although higher representation from the Glenorchy suburb than other areas, and lower representation from the 16-24 and 85+ age groups. There was a predominance of female respondents.

The majority of respondents visit Glenorchy toilets frequently, however around 16% of respondents rarely or never use the facilities. A higher percentage of this group live outside the municipality but there were no other significant differences to suggest why they visit the facilities less often than other respondents.

Several key themes emerged. These related to improving the facilities in the Moonah CBD; better promotion of toilet locations; reviewing opening hours; cleaning and maintenance; safety; general acceptance of unisex toilets and requests for additional toilets in specified locations.

The information received from this survey will be considered in the development of the public toilet strategy alongside Council assessments and analyses as well as alignment with Council's general strategic direction. A draft strategy is anticipated to be released for public consultation in November 2019.

APPENDIX 1 – SURVEY QUESTIONNAIRE

GLENORCHY CITY COUNCIL - PUBLIC TOILET STRATEGY

SURVEY - AUGUST 2019



Access to clean, well-maintained public toilets in suitable locations is important to most of us. If facilities are poor or there are none where we need them, we can be limited in where we go or how long we can stay there. It's important that residents and visitors can spend time in public places like parks and shopping centres. Some of us, particularly the elderly, those with young children or people with health challenges, may be less active than we would like if there is nowhere suitable 'to go'.

Council is developing a 10-year strategy to plan how it will provide and maintain durable, comfortable and cost-effective facilities for the foreseeable future. Your participation in this survey will help us to develop a strategy that will meet the needs of the community.

Your feedback will be collated and used to help Council develop a Draft Public Toilet Strategy, which will be available for public comment later this year.

The survey closes 25th August 2019. Please return your completed survey in the enclosed reply-paid envelope. The survey is also available electronically on the Glenorchy City Council website www.gcc.tas.gov.au. Or you can scan the QR Code below, which will take you directly to the on-line survey. Thank you for taking part.



About you:

Glenorchy City Council has a commitment to understanding the views, needs and wants of different members of the Glenorchy municipality, as well as people who visit or work in the City of Glenorchy. The first 4 questions help us to make sure we are receiving feedback from a wide range of people, so we can better deliver services and decisions for the whole community.

1. What suburb do you live in?

- | | | |
|--|--|--|
| ☐ Austins Ferry/Granton | ☐ East Moonah/ Moonah/ Lutana/ Derwent Park | ☐ West Moonah |
| ☐ Berriedale/Chigwell | ☐ Glenorchy | ☐ Another Local Government Area |
| ☐ Claremont | ☐ Goodwood/Dowsing Point | |
| ☐ Collinsvale/Glenlusk | ☐ Rosetta/Montrose | |

2. What is your age group?

- | | | |
|--------------------------------------|--------------------------------------|--------------------------------------|
| ☐ 16-24 years | ☐ 50-59 years | ☐ 85 and over |
| ☐ 25-34 years | ☐ 60-69 years | |
| ☐ 35-49 years | ☐ 70-84 years | |

3. What is your gender?

- | | |
|---------------------------------|--------------------------------|
| ☐ Male | ☐ Other |
| ☐ Female | |

4. What are your needs regarding using public toilets? (tick all that apply)

- ☐ I can use general toilets
- ☐ I require an accessible toilet for people with disabilities **for myself**
- ☐ I require an accessible toilet for people with disabilities **for someone accompanying me**
- ☐ I require a Changing Place (a fully accessible toilet with additional space and equipment including a height adjustable changing bench and hoist) **for myself when accompanied by another person**
- ☐ I require a Changing Place (a fully accessible toilet with additional space and equipment including a height adjustable changing bench and hoist) **for someone accompanying me**

Your feedback:

5. In the last 12 months, which of the following public toilets have you visited? (tick all that apply)

- | | |
|---|--|
| ☐ Bayswater Road (near netball courts) | ☐ Montrose Bay Foreshore |
| ☐ Benjafeld Park | ☐ Moonah Centre |
| ☐ Berriedale Reserve | ☐ Poimena Reserve |
| ☐ Glenorchy Bus Mall, Glenorchy | ☐ Prince of Wales Bay Reserve |
| ☐ Cadbury Sports Ground | ☐ Roseneath Park |
| ☐ Claremont Hall (outside toilets – Main Road) | ☐ Upper Tolosa St (outside Tolosa Park) |
| ☐ Claremont Recreation Ground (Village Green) | ☐ Tolosa Park – Lower (near entrance) |
| ☐ Collinsvale Hall | ☐ Tolosa Park – Upper (on the hill) |
| ☐ Giblins Reserve | ☐ Wilkinsons Point (near pavilion) |

6. In the last 12 months, how often have you used public toilet facilities in the Glenorchy municipality?

- | | |
|--|---|
| ☐ At least weekly | ☐ At least once a year |
| ☐ At least monthly | ☐ Rarely or never |
| ☐ At least every six months | |

7. Please tell us the extent to which you agree with the following statements about public toilets in the Glenorchy municipality:

	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree	Does not apply to me
Public toilets are generally clean and well presented	☐	☐	☐	☐	☐	☐
Public toilets are in good condition and facilities provided work properly (e.g. toilets flush, taps turn on and off, hand basins drain, etc.)	☐	☐	☐	☐	☐	☐
I feel safe using public toilets in Glenorchy	☐	☐	☐	☐	☐	☐

	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree	Does not apply to me
There are enough suitable public toilets to allow me to leave home without significant worry or concern about needing to use the toilet	☐	☐	☐	☐	☐	☐
Shopping Centres have enough toilet facilities to enable me to shop there	☐	☐	☐	☐	☐	☐
Glenorchy, Claremont and Moonah CBD areas have enough toilet facilities to enable me to shop there	☐	☐	☐	☐	☐	☐
There are enough suitable toilet facilities for me to be able to meet family or friends in public places	☐	☐	☐	☐	☐	☐
A lack of suitable public toilet facilities prevents me from being as physically active as I would like to be	☐	☐	☐	☐	☐	☐
A lack of wheelchair/mobility scooter access prevents me from using public toilets	☐	☐	☐	☐	☐	☐
A lack of disability change facilities prevents me from using public toilets	☐	☐	☐	☐	☐	☐
A lack of unisex facilities prevents me from using public toilets	☐	☐	☐	☐	☐	☐
A lack of unisex facilities makes it awkward for me to take my child into public toilets	☐	☐	☐	☐	☐	☐
I am comfortable using unisex toilets	☐	☐	☐	☐	☐	☐
There are enough baby change facilities in public toilets	☐	☐	☐	☐	☐	☐
Toilets are open during the hours I need them	☐	☐	☐	☐	☐	☐
There is enough information about the location of public toilets and the facilities they offer	☐	☐	☐	☐	☐	☐

8. How can we make it easier for people to locate public toilets? (tick all that apply)

- ☐ Better signage on toilet facilities
 ☐ Better signage (e.g. from nearby streets)
- ☐ Glenorchy City Council website
 ☐ National public toilets website/app
- ☐ Other (please specify)

9. Please tick the top 5 features that are most important to you in public toilets: (please tick no more than 5 boxes)

- | | |
|---|---|
| ☐ Assistance rails | ☐ Improved access for people with a disability |
| ☐ Baby change tables | ☐ Natural light |
| ☐ Fixtures to keep personal items off the floor (e.g. door hooks, shelves) | ☐ Natural ventilation |
| ☐ Enough cubicles to avoid queues | ☐ No touch fixtures and fittings |
| ☐ Unisex toilets | ☐ Open evenings or weekends |
| ☐ Hand drying facilities | ☐ Sanitary napkin disposal |
| ☐ Mirrors | ☐ Sharps disposal |
| ☐ Other (please specify) | |

10. Please tick the facilities you consider most in need of improvement:

- | | |
|---|--|
| ☐ Bayswater Road (near netball courts) | ☐ Montrose Bay Foreshore |
| ☐ Benjafield Park | ☐ Moonah Centre |
| ☐ Berriedale Reserve | ☐ Poimena Reserve |
| ☐ Glenorchy Bus Mall, Glenorchy | ☐ Prince of Wales Bay Reserve |
| ☐ Cadbury Sports Ground | ☐ Roseneath Park |
| ☐ Claremont Hall (outside toilets – Main Road) | ☐ Upper Tolosa St (outside Tolosa Park) |
| ☐ Claremont Recreation Ground (Village Green) | ☐ Tolosa Park – Lower (near entrance) |
| ☐ Collinsvale Hall | ☐ Tolosa Park – Upper (on the hill) |
| ☐ Giblins Reserve | ☐ Wilkinsons Point (near pavilion) |

11. Are there any public spaces in the Glenorchy municipality where you would like to see toilet facilities provided? If so, please tell us where:

12. Do you have any other comments about public toilet facilities in the Glenorchy municipality?

Thank you for taking the time and participating in this survey!

Your feedback is very valuable to help us provide good public toilet facilities to the community.

APPENDIX 1 – COMMENTS IN RESPONSE TO SURVEY QUESTIONS

Q7. Do you have any other comments about public toilet facilities in the Glenorchy municipality?

All comments received are summarised below.

- A disability access toilet with hoist, plinth and toilet facilities available over weekends.
- We have a great place to take kids on their bikes, but literally no toilets along the way without making a major detour.
- Need a changing place, please stop excluding me from my community.
- Rebuild more modern, up-to-date, hygienic facilities that the public will want to use and feel safe using.
- Moonah shopping centre public toilet facilities are inadequate - the carpark facility is very unappealing re location and materials used.
- Moonah Centre toilet is scary.
- More public toilets in Moonah shopping area. The ones in the carpark are disgusting.
- "Whirlyloo" automatic toilets are much more user friendly.
- Accessibility for wheelchairs would also make it easier for those with prams.
- Link to Australian Government's Department of Health and Aging needs checking.
- Attendant in all public toilets – provides employment and is safer, especially for females.
- All the ones I have used have been clean.
- Are there public toilets in Chigwell?
- Plumbing maintenance needed –e.g. poorly maintained cisterns and leaking tapware.
- Metal rims without seats are cold and dirty and feel very unpleasant. Better quality and more toilet paper needed. Toilet brushes needed so we can leave the toilet as we would like to find it.
- The new Benjafield Park toilets are an improvement. The Moonah toilets are unpleasant to use.
- Benjafield toilets were very unpleasant last time I used them.
- Changing places facility urgently needed. A toilet facility every major park. Placement of toilet paper dispenser needs improving.
- Claremont Village toilets MUST be open when shops are open. The Village Green toilets feel very unsafe at night.
- Clean on a regular basis. Plenty of toilet paper, handwash, dryers and paper towels.
- Collinsvale need an urgent upgrade with the increased amount of patrons using this area. They are no longer adequate.
- Could be kept a lot cleaner.
- Create a public/private arrangement as much as possible to use public funding more efficiently.
- Difficult to know where public toilets are, end up using private ones in shopping centres.
- Do not visit too often but cleanliness does need to be looked at specially Moonah Centre.
- Facilities are generally poorly lit.
- Facilities are good where there is a large shopping centre e.g. Northgate or Centrepoint but places like Moonah are not well catered for.
- For external toilets I don't like entering toilet corridors to gain access to a toilet cubical as feels unsafe, could be an entrapment situation. Much prefer exterior doors under some roofing.
- GCC do a good job with public toilets. However I prefer to go to a shopping centre where possible. The Montrose Foreshore toilet was bad when I visited it. It is a shame that people

abuse, soil and disrespect public toilets as they are a privilege. But the metal toilet bowls are unpleasant. Thank you for the opportunity to have my say.

- Generally I use shopping centre toilets (eg; Claremont Village shopping centre, Glenorchy Central). Generally the toilet facilities are fairly well placed and usually nicely cleaned and well-maintained. Thanks to the staff that maintain and clean them. The design of the toilets at Cornelian Bay seems good - natural light, safe etc. Perhaps they could serve as a template, if appropriate. The updated toilets in Glenorchy Bus Mall are fabulous. However, should be open while buses are running if possible.
- Glenorchy mall toilets are often unpleasant. Public toilets in Glenorchy Central need more cleaning.
- Great job with the Glenorchy Bus Mall toilets.
- Has the GCC considered providing shower facilities?
- I and my children do not like the metal bowls/seats. Toilet facilities feel they are often dark, and uninviting. Child/ parent facility signs are more appealing and family friendly than unisex signs. Important to have natural light and ventilation as well as facility fitted out with good hand hygiene amenities either to wash and dry hands including soap or hand sanitizer. Air hand dryers are too noisy.
- I do not agree with all toilets becoming unisex. Not every toilet needs to be unisex. I do not feel comfortable with my daughter going into a block of toilets that males can also be using.
- Walking bike tracks can be a problem. Perhaps shop keepers can be paid to be "minders" along main roads?
- I find that most of the time when I would like to use a public toilet, there is a shopping centre open with toilets inside, or it's late enough that both are closed.
- I had no idea there were so many public toilet facilities in the municipality. Not everyone uses online data. Not everyone has a smartphone. Are there any public showers?
- Toilets at Gepps parade open after 7.00am. Is it possible for an 'emergency loo' that has early morning access? Thank you.
- I run at 5:30am. I need the toilets to be open earlier.
- I think it's pretty important to have toilets open in evenings and at weekends - but I also recognise the issue with vandalism and resultant costs to Council.
- I think the ones in the shopping centres are good they are the ones I stick to the if I can.
- I understand the good sense in fitting out toilets to be indestructible (e.g., stainless steel with no seats). However, this makes them very uncomfortable and unpleasant, often leading me to avoid them and leave a public space earlier than I otherwise would to use other facilities. Maintenance costs of comfortable toilets are an investment in creating enjoyable public spaces.
- The Roseneath toilets are excellent even though they are old. Always clean and working. The Moonah toilets are really unpleasant and feel unsafe using them with the ice addicts about. I try to avoid these toilets. Thank you for the opportunity to comment.
- I wasn't aware there were toilets at Wilkinsons Point. Maybe more info for the public on where toilets are located.
- I would like pad/tampon dispensers installed in the Glenorchy Bus Mall bathrooms please. Should also consider condoms to promote safe sex.
- I would like to see the ones in Glenorchy central upgraded or refurbished.
- I would like to see the toilets in Giblins Reserve open for 16 hours a day please. This would encourage people to use the park more and they would be more comfortable doing so.
- I'm happy this is being checked out to get opinions and suggestions.

- In peak traffic there needs to be decent directional signs at appropriate intersections to enable turn off to their locations.
- It would be nice to see more that have bigger spaces and other items to help with people with disability.
- Lack of clean toilets in Moonah prevents me going there to shop.
- Lack of facilities prevent use of some reserves for picnics and extended stays. For example, around Hestercome Reserve / Goulds Lagoon, Windermere foreshore, and also Jim Bacon reserve. This limits these areas to short visits rather than extended stays socialising with friends and family. Toilet stop or signage to nearby toilets would be good on intercity cycleway.
- Lighting both outside and inside the toilets needs to be improved at most toilet blocks. Accessible signage of the locations (symbol/photos included). Cleanliness and smell improved. Baby change /parenting facilities are lacking in the Glenorchy government area.
- Making the toilet facilities available for everyone to use.
- Montrose Park are good. Others need improving.
- Moonah Centre needs to be bigger (more cubicles). Glenorchy Bus Mall Glenorchy – not enough room in cubicles and cubicle door to close to toilet.
- Moonah Centre facilities are in desperate need of upgrade. I would rather go home especially to use the toilet than use these facilities.
- Moonah Centre toilet is very unpleasant.
- More facilities needed in Moonah.
- More needs to be done for people in wheel chairs.
- More signage along the bike track about where there are nearby toilets would be handy.
- My main issue is cleanliness of the facilities.
- My responses have been somewhat tainted by the Moonah toilet facilities.
- Need to have bigger door locks for accessibility.
- Not enough toilets in Moonah. The existing block is unpleasant and out of the way.
- On a whole have been satisfied with the toilet facilities, but always very wary about using the ones in Moonah Centre area - they always look dirty.
- All toilets should be maintained to a set standard, and should not smell all the time.
- Paper dispenser (placement). Toilet seats.
- Artistic toilets.
- A shower would be good.
- Partnership with Metro.
- Please consider shower and toilet facilities for people who are doing it tough.
- Please keep them clean.
- Please move toilets at Giblins reserve to playground side of park and upgrade facilities to make safer for children and families at the park to use. Thank you.
- Poorly light and lack of appeal externally and internally. Need more toilet paper and cleaning.
- Public toilets in Glenorchy are better maintained than in other municipalities.
- Public toilets in Tas generally are of a low standard. The most important issue is ensuring they are cleaned properly.
- Put them in full view of the public, so you can see who's going in and out, for safety reasons and have cameras watching on the outside.
- Put toilets at Mountain Bike Park. If not, then it's really important to install signs to inform riders they can find toilets in Tolosa Park.

- Re finding toilets - not everyone has computers.
- Safety is an important factor ie no drug needles around and personal safety in the more isolated facilities. Also, adequate toilet rolls.
- Seat covers – disposable.
- Soap and paper towels.
- Soap is important in toilets.
- The Collinsvale Hall toilets are insufficient for the increased usage in the precinct particularly during summer months. Toilets often run out of hand towel or toilet paper. Toilets have not been updated for many years. There are no disability access public toilets.
- Poor lighting in several toilet facilities. Suggest hot washing the floors every three months.
- The improvement of the Glenorchy Bus Mall toilets, and the surrounding garden, has certainly lifted the image of that space and contributes to an increased sense of safety. I would like to see art and creativity incorporated into the design of future public toilets.
- The lack of soap or hand sanitiser is a worry, especially in a bad flu season. Hand sanitiser dispensers do not require water usage like soap does, and they do not need hand driers. Paper towels do a better job than electric driers.
- I avoid using the Glenorchy Bus Mall toilets as they are often wet under foot and have no soap.
- The Moonah Centre facilities are not enough and are usually in a very poor state.
- Location of the Moonah Centre toilets is inappropriate. They block pedestrian visibility in the carpark and look very uninviting. I would never use them.
- The Moonah toilets are very poor.
- The new toilets in Glenorchy near the Glenorchy Bus Mall are very good.
- The public toilet at Moonah requires review in terms of vandalism, graffiti, drug use on site and general safety and amenity. For some other sites this is also an issue - or they are just so outdated.
- The toilet linked to GASP lacks natural light and is often in poor condition and not very 'safe' feeling.
- The toilets at Wilkinsons Point are spooky, the walls are painted black even with the light on it is still dark. They feel isolated. The disability access toilet feels safer.
- The toilets I have used have always been very clean and problem-free.
- The toilets are all old and not clean.
- There is a lack of toilet seats at both Moonah and Benjafield park. Young children and the elderly need to sit. The steel toilets are very cold.
- There is an urgent need to provide toilets for people with disabilities at the Collinsvale Hall and better sign posting to encourage greater use of the oval and facilities, and for visitors to the area.
- Most of the toilets are unpleasant, often out of paper towel and toilet paper. Often closed when you need them.
- They feel run down.
- They need to be cleaned better.
- They need to be cleaned regularly and any graffiti removed.
- They smell and are not well maintained.
- Toilet seats are severely lacking in Moonah, as is lighting.
- Toilets along the bike track are needed or clear signage where toilets are when people are on the bike track.

- Toilets at Wilkinsons point are so far from anywhere and hidden. I always feel too unsafe to enter. Big W complex needs accessible toilets. Toilets at Eady st oval would be good for school sports on Saturdays.
- Toilets in Glenorchy central smell.
- Very smelly, mess and used syringes left everywhere. Feel unsafe entering these facilities as no CCTV around to deter antisocial behaviour. Not cleaned regularly.
- We are happy with the public toilets we use and there are enough for now.
- The toilet in the Moonah shopping centre was summarily closed a few years ago. The provision of public toilets would have been part of their development application. Surely you can't just turn around and close them.
- While I don't personally require a wheelchair, I have noticed that the disability toilets are lacking. The one at Berriedale seems to have quite a narrow door. Park has no handrail, or soap. Hygiene is very important! Soap shouldn't be optional in any toilet. Furthermore, regular cleaning should be conducted and a sign saying when they were last cleaned put up. Thanks.
- Unisex cubicles or cubicles with high visibility under and over doors and walls can be difficult for people with health issues. Sometimes I will resort to use of disabled toilets (where available) in order to ensure a higher degree of privacy.
- Wilkinsons Point toilet is too narrow in door space to take a walker in.
- We need adult change facilities, hoists and shower.
- Need an adult changing place.
- When baby change tables are located in disabled toilets, it often means a long wait for the disabled and vice versa. Separate facilities are better.
- My wife dislikes unisex toilets as males tend not to clean up their drips.
- Needs to be wide enough to include a walker or wheelchair in many toilets. Facilities quite old in Claremont and Austins Ferry, not very accessible or parent child friendly.
- Glenorchy Central toilets are not cleaned enough. There is no paper/soap and they smell.

Q8. How can we make it easier for people to locate public toilets? (tick all that apply)

Comments and suggestions in response to the "Other" option were:

- A leaflet in GCC offices with all, not just Council's public toilets mapped;
- Construct more around the perimeter of shopping precincts;
- Glenorchy Gazette;
- Have them in prominent locations e.g. on the Main Street in Moonah or on the waterfront at Claremont;
- Include surveys in the gazette as well as local facilities app;
- Location map in major shopping centres/public space at Glenorchy, Claremont and Moonah;
- Maps indicating location;
- Phone app;
- Local business education;
- Publish a weekly list of available facilities in the Mercury and Glenorchy Gazette newspapers;
- Register it on google map;
- Send a flyer with rates notice.

Q9. Please tick the top 5 features that are most important to you in public toilets:

Comments and suggestions in response to the "Other" option are summarised below. Comments made by more than one respondent include the total number of respondents in brackets.

"Other" comments:	
• Cleanliness (18) • Soap/hand cleaner (12) • Toilet seats/non-metal seat/comfortable pan (4) • Access to cleaning implements • Adult change facilities, hoists, shower • Adult Changing place • Air freshener • Use of Crime Prevention Through Environmental Design for sites that don't have good natural surveillance • Disabled features for family • Good lighting • Hand drying facilities - not placed too high. • Hands free taps	• Hot water • Needs to be wide enough to include a walker or wheelchair in many toilets. • Paper for drying hands not air dryers • Paper towels not air dryers • Separate baby change and disability cubicles • Shower facilities • Stoma disposal • Tidy • Toilet paper • Toilet paper holders positioned better, not too low or too far behind • More ambient doors • Things need to be working/serviced (2)

Glenorchy City Council

QUARTERLY REPORT

FIRST QUARTER, 2019-20

Quarter
ending
30 September
2019



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Strategic and Operational Highlights

I am pleased to present the Quarterly Report for Glenorchy City Council for quarter 1 of the 2019-20 financial year, ending on 30 September 2019.

FOGO Kerbside Service

Council has made significant progress towards implementing its new green and food waste (FOGO) service, which is due to be rolled out in February 2020.

Council has employed a full-time FOGO project officer to manage the roll-out of the program and has formed a Waste-Wise Advisory Group where members of the community will help advise on FOGO and waste management issues from a community perspective. Negotiations with potential suppliers of collection services for FOGO are advanced and Council has worked closely with Hobart City Council to release a tender for services to dispose of FOGO waste that is collected. While there have been some concerns about the FOGO service, primarily around the additional cost, there has generally been support for the initiative and positive feedback about the environmental benefits and increased waste capacity for residents.

Council has also approved the three service review criteria under which residents will be able to apply to be exempt from the FOGO service or the charges for it. Residents will be able to apply for an exemption from February 2020. FOGO bins will still be delivered in and anyone given an exemption will then have their bin taken back in July (and will still be charged the initial \$35 fee for the service from Feb to July). The exemptions are intended to make sure that the FOGO service remains universal but does not disadvantage those residents who have no need for the service, can't use it or can't afford it.

Community Yarns

At its May 2019 meeting, Council voted to trial a series of 'Community Yarns' over a 24-month period. These will be in the form of public meetings at various locations within the municipality. The intent is to increase access to Council staff and Aldermen for residents throughout the municipality and provide an additional way to engage with the community which complements the methods under the current Community Engagement Framework.

Planning for the Community Yarns was progressed during the quarter and details of the yarns were announced to the community. The first Community Yarn will be held at the Claremont Hall on 4 November 2019 and the second at the Glenorchy Library on 20 November 2019.

CBD Revitalisation Project

Stage 3A of the CBD Revitalisation Project, the area on Main Road in front of Banjos and the Council Chambers forecourt was completed during the quarter. Stage 3A was completed within budget and only slightly behind schedule (having also started later than expected).



Work on Stage 3B (from Tolosa Street to Regina Street) has now commenced, beginning near the Northgate entrance. Stage 3B will include:

- repaved, wider footpaths
- a new central median strip with new trees
- a new large rain-garden bed and seating with power and USB outlets, and
- raised-table, pedestrian-friendly footpaths and parking bays at the Tolosa St/Main Rd intersection (currently underway).

Council has also commissioned renowned local artist, Matt Calvert, to provide public artworks for the CBD as part of the project. Having conducted extensive community consultation, Matt has now provided concept designs to Council's steering committee for consideration.

City Deal

The Hobart City Deal is a 10 year agreement between the governments and the councils to deliver a range of initiatives to benefit Greater Hobart. Council signed the deal on 24 February 2019.

The initiatives most relevant to Glenorchy are:

- establishing a reliable, sustainable and cost effective transport system including activation of the former rail corridor
- delivering a diverse range of affordable housing options
- establishing governance to support better strategic planning for the city in the form of a Greater Hobart Act, and
- investing to support Hobart as a smart, liveable and investment ready city.

The Mayor and General Manager have worked closely with representatives from the State and Federal Governments and the other three Greater Hobart Councils on various aspects of the City Deal. The City Deal Implementation Plan was close to being signed at the end of the reporting period.

Derwent Entertainment Centre and Wilkinsons Point

Having resolved in May to dispose of the land at Wilkinsons Point, Council entered in a 120-day exclusive negotiation period with Larry Kestelman of LK Group, the owner of the National Basketball League (NBL) in July. Mr Kestelman expressed an interest in purchasing the DEC and Wilkinsons Point to establish a sports and entertainment hub and a Tasmanian NBL Team.

Council has conducted the negotiations on the basis that it will retain access to the entire foreshore and Loyd road and will not dispose of the GASP infrastructure.

Negotiations between Council, LK Group and the State Government have been progressing well. In preparation for purchasing the land, LK Group has been working on plans for how it would develop the site and recently



launched a website providing an overview of its concept for the area (www.wilkinsonspoint.com.au). At the end of the reporting period, LK Group was preparing to lodge an application to amend the planning scheme for Wilkinsons Point, to facilitate their proposed development.

Officers are likely to seek Council's approval to extend the 120-day exclusive dealing period with LK Group to allow time for the planning scheme amendment application to be assessed.

KGV Sports and Community Hub Project

Having achieved a Certificate of Completion for the KGV complex during the last quarter, Council has focussed on negotiating with major tenants to agree permanent solutions to issues that remain in dispute and finalise lease agreements.

Negotiations between Council and the Glenorchy District Football Club have progressed significantly, with both sides working cooperatively in pursuit of a resolution. The club has made partial payment of outstanding fees as a sign of goodwill and we are hopeful that all outstanding issues will soon be resolved.

Ministerial Directions

Council is in the process of working to address a range of Ministerial Directions that were issued by the (then) Minister for Planning and Local Government.

At 30 September 2019, Council had completed 57 of the 58 Ministerial Directions. The adoption of Council's Strategic Asset Management Plan in September satisfied the last of the substantive directions. The 58th direction relates only to the ongoing quarterly reporting of progress to the Minister. Though final sign-off from the Minister's office has yet to be received, this effectively means that Council has complied with all the Minister's directions, which is a significant achievement and puts us at the forefront of governance among Tasmanian Councils.

Federally funded community projects

Council has secured \$12m in in-principle Federal Government funding to deliver three significant community projects:

- the construction of a junior soccer hub at the North Chigwell soccer grounds
- the construction of 'destination' regional playgrounds on the Montrose Bay foreshore and at Giblins Reserve, and
- the upgrade of the clubhouse and facilities at the Eady Street Cricket Ground in Glenorchy.

Negotiations with stakeholders to finalise concept plans for the projects were finalised during the quarter and the paperwork required for final approval by the Australian Government submitted. The final proposal for the North Chigwell site now also involves upgrading football (soccer) facilities at the KGV soccer ground.

Council expects to finalise grant deeds next quarter after which work on the projects will commence.

Potential Land Disposals at Berriedale Peninsula

Council voted to begin an investigation and review into the potential disposal (sale) of part of the Berriedale Foreshore Reserve which is currently being used as a BMX Track and MONA's overflow car park.

Council will begin the review by conducting a community consultation process to determine whether to proceed further with any disposal process. All stakeholders will be consulted, including the Southern City BMX Club.

The investigation is the first step towards working out a long-term land use strategy for the peninsula, and how Council-owned land can be used in conjunction with MONA and the other activities in the area to maximise benefits for the community.

Glenorchy Mountain Bike Park Masterplan

Council has received a grant for the development of a masterplan for the Glenorchy Mountain Bike Park at Tolosa Park. Council gave its approval to start work on the masterplan at its September meeting.

A masterplan for the Mountain Bike Park is seen as crucial as it will provide Council with a detailed assessment of what is required to ensure the Park remains relevant for mountain bike riders and the broader Glenorchy community in years to come. It will also define a strong vision (brand) for the facility, which is an approach that other bike parks across Tasmania (e.g. Maydena, Derby) have been successfully embarking on in recent years.

Preparation of the draft masterplan will now commence and will include extensive consultation with stakeholders. One key element of community engagement is the establishment of a Project Expert Panel (PEP) to provide expertise and insights into the technical and cultural aspects of mountain bike riding. A draft masterplan is targeted for early 2020, with adoption by June 2020.

SKM Recycling

In August 2019, Council's Recycling Services contractor, SKM Recycling went into receivership following a period of uncertainty. Council worked with the other Greater Hobart Councils and SKM's receivers to ensure the continuity of recycling services for Southern Tasmania and keep SKM's Derwent Park sorting facility open.

At the time of this report, the four Councils had struck a deal with SKM's liquidators to each contribute approximately \$40,000 to fund an extra Saturday shift at the Derwent Park Plant for the next 2 years to clear the backlog of recyclable material.

The management of this issue by the four Councils (led by former Clarence General Manager, Andrew Paul) was done cooperatively and efficiently and averted what had the potential to compromise the recycling program in Southern Tasmania.

Organisational Structure Repair Project

The Organisational Structure Repair Project is complete.

All Director positions have been finalised and the final member of the Management team (the Manager Property Environment and Waste) was appointed in late September. The completion of this project means that Council has a full management team with no one in acting positions a situation it has not been in since approximately 2014.

It also brings a tumultuous period for Council that began with a controversial restructure under the former administration in 2015 to a close. It is acknowledged, however, that there are still ongoing concerns from some staff resulting from the ongoing uncertainty and pace of change.

Repairs from May 2018 Storm Event

Infrastructure in Glenorchy was significantly affected by the 100-year storm event that took place in May 2018.

Works on the upgrade of the bridge at Moss Park Drive are nearing completion, after which flood remediation works will be finished.

Tolosa Park Dam Remediation

Council continues to work with TasWater on the decommissioning of Tolosa Dam. Council is exploring the future options for remediation of site, which centre around the method of decommissioning the dam and the extent to which fill could be used to restore the contours of the site. The options for decommissioning the dam range from demolition of the dam wall to putting a notch in it. The fill options range from no fill to some fill to complete restoration. The options present different opportunities, risks and time frames for the project.

Council's aim in the negotiations is to achieve an outcome that provides usable and valuable open space that meets the expectations of the community and enhances the existing infrastructure at Tolosa Park. Negotiations are complex and involve many stakeholders. While we acknowledge that it has taken considerable time and may still take further time to progress, we are committed to achieving the best result for the community rather than rushing through a sub-standard solution. Negotiations are being actively progressed and we hope to provide an update to the community early in 2020.

Risk Management

Council recently updated its Strategic Risk Register and also adopted a Risk Appetite and Tolerance Statement.

The Risk Register and Appetite and Tolerance Statement are critical governance documents which help guide Council's decision making by driving considered risk taking that aligns with Council's strategic directions. They were developed with Aldermen over a series of workshops and will play a key role in strategic decision making for the foreseeable future, by ensuring that Council has a proper understanding of the risks that it faces and how much risk it is prepared to accept on key projects and programs.



Glenorchy Skate Park

Council has approved a proposed plan for community consultation on a proposed skate park using a \$250k grant provided by the Department of Health and Human Services.

Three potential sites for the new skate park have been identified and Council has engaged Enlocus, a specialist firm with expertise in community consultation and design around skate parks, to assist with consultation and engagement.

This will begin with a community survey (which will ask for preferred locations) and will include three community workshops with young people from schools, skate stakeholders and the general community. Council hopes to begin construction of the skate park early in 2020.

Economic Development Strategy

Council is currently in the early stages of preparing an Economic Development Strategy for Glenorchy, which will help guide employment and economic growth in the City. At its September meeting, Council received a report on how business and the community will be engaged to help develop the strategy, and also on the process for developing the Strategy. Engagement activities include the formation of the Economic Participation and Implementation Collaborator (EPIC) Group, which will be comprised of representatives from across public, private and not for profit sectors and will serve as an advisory group for the development of the strategy.

Business and Community engagement for the development of the Economic Development Strategy will now commence in accordance with the plan approved by Council. The Economic Development Strategy is being targeted for completion in February 2020.

Strategic and Key Operational Risks

Council endorsed a Strategic and Key Operational Risk Register at its meeting on 26 February 2018.

The register was updated in late September 2019, however given that the previous version was in place for the entirety of the reporting period, the risks in that version are addressed this report (next quarter's report will address the updated strategic and key operational risks).

The following table shows quarterly progress in the top 10 strategic and key operational risks:

Rank	Risk Category	Risk Type	Comment as at 30 September 2019
1	Work health and safety	Key Operational	Council is implementing new WHS software (Skytrust) to for reporting of incidents / hazard and tracking of key safety data. This will result in a significant improvement in our ability to retain and analyse data. A project is underway to roll out the software and integrate it into our business as usual processes. Two WHS Advisors have been recruited, and work with a WHS Technical Advisor to deliver WHS advice and services to the organisation.
2	Organisational Structure	Strategic	The organisational structure repair project is complete, with all Directors and Managers now appointed. The repaired organisational structure ensures that key areas are adequately resourced and staff are able to focus on delivering key programs and special projects, led by a qualified and experienced management team.
3	Brand and reputation	Strategic	Council is actively working to improve its external communications, and will implement a new Communications Strategy by the end of the year to assist in promoting Council's achievements and key messages. The recent appointment of an experienced Senior Communications Advisor has strengthened Council's abilities in this area, with numerous initiatives and process improvements already in place. Council has now completed 57 of the 58 Ministerial Directions. Overall organisational governance has improved considerably and will continue to under the new management team.

Rank	Risk Category	Risk Type	Comment as at 30 September 2019
4	Resource Management	Key Operational	Council has addressed almost all of the legacy issues that the current administration inherited, including the Derwent Park Stormwater Harvesting and Reuse Scheme and issues with resourcing and the organisational structure (discussed above). Council continues to focus on addressing issues relating to the KGV Sports and Community Hub, with substantial progress being made. A virtual Project Management office has been established and a project-based approach to the management of all projects and programs has been implemented.
5	Culture	Strategic	Alderman have now been operating for over 18 months with clear and cohesive strategic direction provided to the organisation. The recent Staff Engagement Survey highlighted a number of issues around the organisation culture which management will work to address in consultation with all staff. Council management participated in two full-day workshops to identify strategies to address the issues that were raised, with actions to begin being implemented over coming months.
6	Process control	Key Operational	Work continues to address the outstanding items identified through internal and external audit processes. 11 overdue and shortly due audit items have been completed in the last quarter. This has resulted in a reduction of 33% from 33 outstanding items to 22 items. The Audit Panel has expressed satisfaction with the progress that Council is making. Regulatory compliance items are regularly reviewed by due dates with adjustments made as identified.
7	Contractor management	Key Operational	Contractor inductions continue to be held on a regular basis. The People and Culture Department monitors the qualifications and insurances of contractors working for Council. WHS staff undertake regular site visits to work areas to monitor contractors and documentation.
8	Contract management	Key Operational	This risk addresses issues around accountability for management of contracts for projects. The major response is to elevate the organisation's contract and project management capability. One of the major exposures is around ensuring the currency of contract insurances. WHS retains information that is reviewed monthly to ensure insurances remain current. Contractors cannot work on the site without current insurances.

Rank	Risk Category	Risk Type	Comment as at 30 September 2019
9	Emergency management	Key Operational	Council's Municipal Emergency Management plan has been reviewed (2018) pending formal adoption. A new Municipal Emergency Management Coordinator, and two deputy coordinators have been appointed and an internal Emergency Management Committee has been established and convened. A mock emergency management training exercise will be held later in the year to test our response systems.
10	Financial sustainability	Strategic	Council's 2019/20 budget, adopted in June 2019, forecasts an improving cash balance and a modest cash surplus of \$191k. Modest surpluses and an improving cash balance are forecast for the term of Council's Long Term Financial Management Plan. Council has begun implementing a 'zero-based budgeting' process for next year's budget, which is designed to identify and eliminate unnecessary expenditure and ensure that resources can be used to deliver key services and projects and improve community outcomes.

Financial Performance

Summary

Council's net operating position for the quarter ending 30 September 2019 is currently showing a positive result of \$812,000 against budget, comprising \$31,000 more in income and \$781,000 less in expenditure.

Key contributors to the quarterly result are as follows [(Favourable) / Unfavourable variances from budgeted amounts]:

Income

(\$217,000) Capital grants

(\$102,000) Grants

(\$75,000) Net gain/(loss) on disposal of assets

(\$50,000) Other income

\$12,000 Contributions - cash

\$24,000 Interest

\$38,000 User charges and licences

\$339,000 Rates

Expenses

(\$483,000) Employee costs

(\$306,000) Materials & Services

(\$3,000) Other expenses

\$12,000 Depreciation

Operational Income

Total actual income is \$49.333 million compared to budgeted income of \$49.302 million. This represents a favourable result of \$31,000 ahead of budget.

For capital grants, Roads to Recovery has been part paid in advance (\$150,000) and Council has also received Blackspot funding for the Kalang Ave Guard Rail (\$33,000) and Albert Rd Pedestrian Refuge (\$27,000). For operational grants, childcare subsidies are tracking ahead of budget (\$64,000).

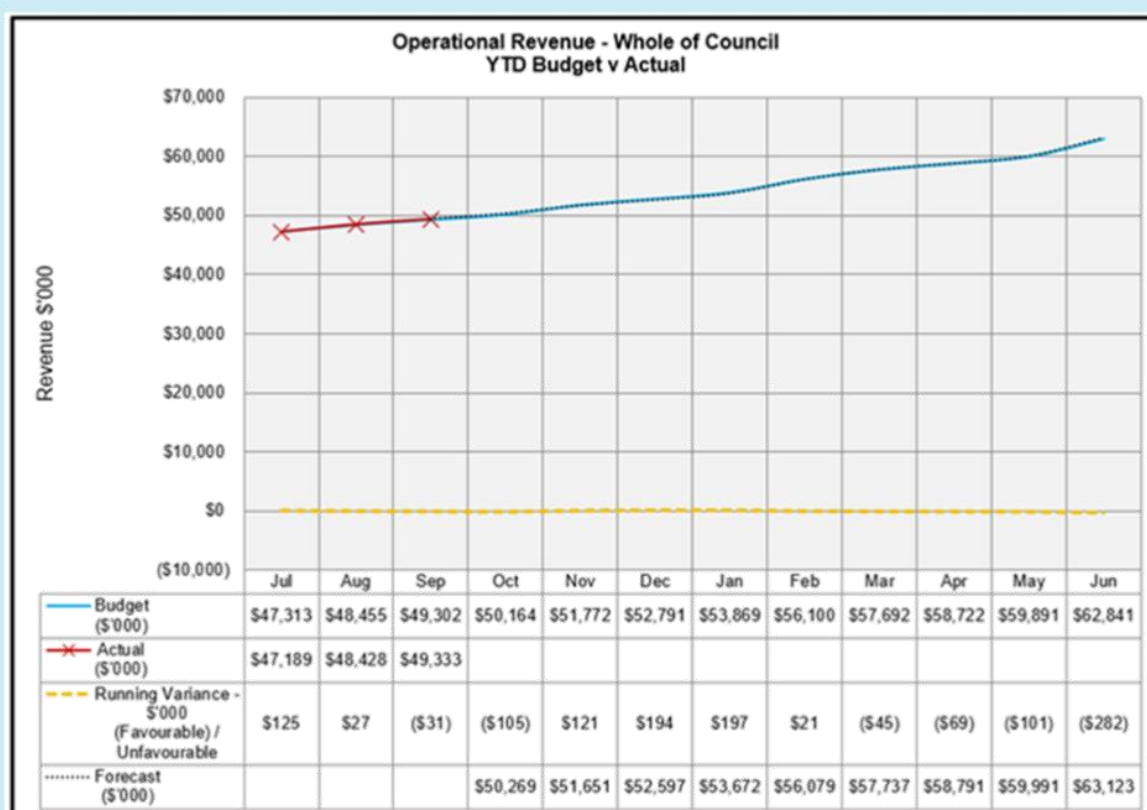
Recent interest rate cuts by the Reserve Bank since the budget was prepared has resulted in reduced interest on investments (\$24,000). In addition, the change to four rate instalments has resulted in less funds available for investment compared to the same time last year.

Other Income records an above budget result (\$50,000) primarily due to advance payment of the Heavy Vehicle Fuel Tax Rebate (\$27,000).

Rate income is currently under budget (\$339,000) which will improve during the year when the Valuer-General provides supplementary valuations generated by property development. The mid-year review will provide a clearer indication of the forecasted year end result.

User charges are within 1% of budget (\$38,000) with notable variations being shortfalls in landfill (\$125,000) and parking / general infringements (\$21,000). On the positive side, there is increased income from waste kerbside collection (\$67,000) and property management leases (\$41,000).

Disposal of assets (vehicles, plant & equipment and computers) records a positive net result against budget (\$75,000).



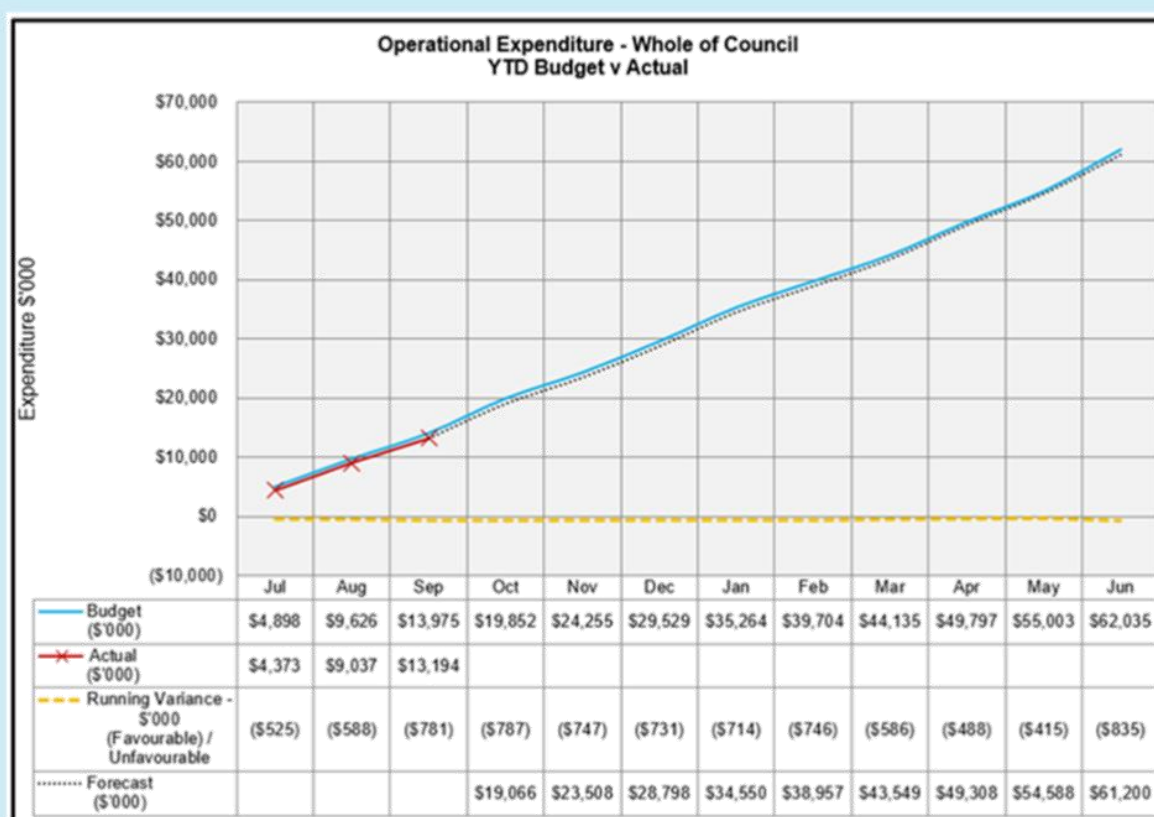
Operational Expenditure

Total actual expenditure is \$13.194 million compared to budgeted expenditure of \$13.975 million. This represents a favourable result of \$781,000 compared to budget.

Materials and services recorded an underspend of 6% (\$306,000) consisting of reduced waste management (\$330,000) and landfill operations (\$157,000) offset by additional contract labour hire (\$139,000).

Employment costs are under budget by 8% (\$483,000) primarily the result of 23 vacancies at quarter end generating savings on wages and on-costs for payroll tax, workers compensation premiums, superannuation and leave provisions.

Minor favourable variations exist for Depreciation (\$12,000) and Other Expenses (\$3,000).



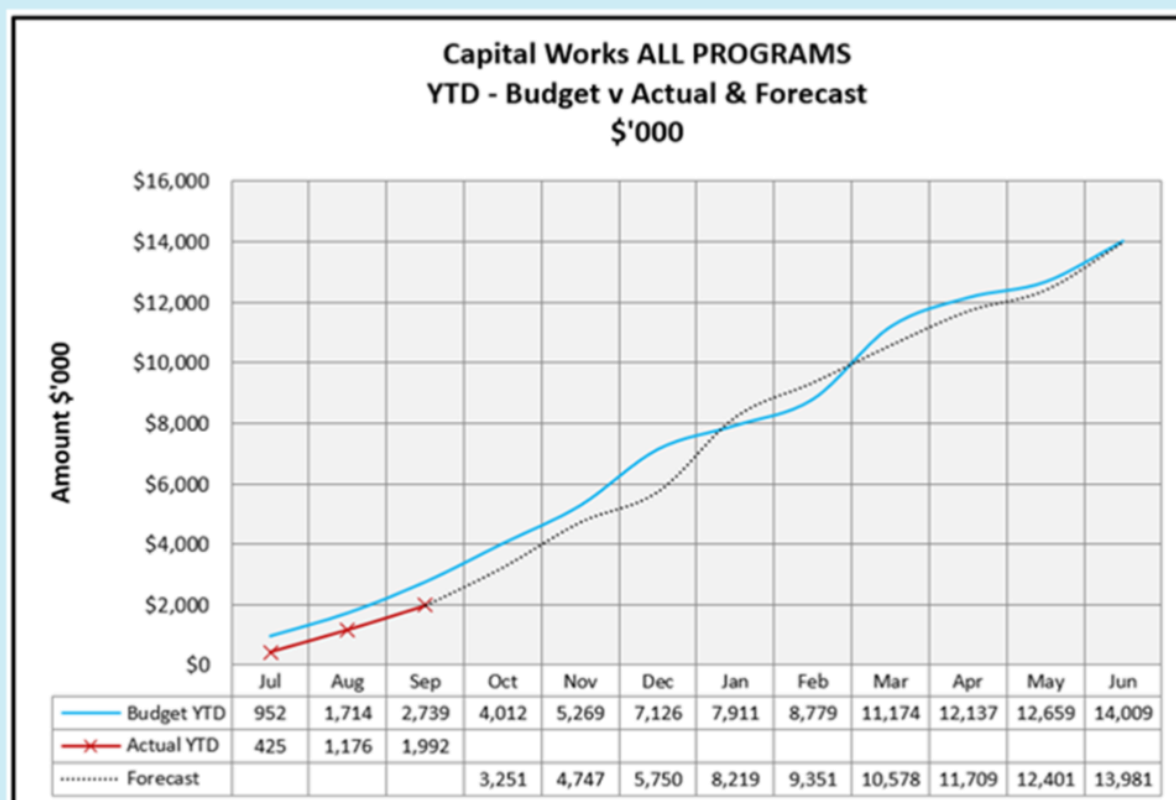
Cash and Investments

At 30 September 2019, actual funds available in cash and investments totalled \$26.277 million. Of particular note this represents a reduction of \$1.283 million than at the same time last year due to the introduction of four rate instalments. Whereas 50% of rates under the previous two instalments would have been expected in August (via instalment 1 of 2), the 50% target will now not occur until October (via instalments 2 of 4).

Capital Works

The capital works program at 30 September 2019 shows actual expenditure of \$1.992 million against a budget of \$14.009 million, delivering approximately 15% of the program to date.

Program managers are actively monitoring each project and where necessary, reporting to the Infrastructure Management Group with recommendations for reallocation of budgets, changes to scope and bringing forward / moving back particular projects.



Rates Collections

At 30 September 2019, the total rates collected under the new four instalment method was 38.9% against a target of 37.5%. In comparison, a total of 55.3% was collected this time last year under the former two instalment method. As the actual collection rate has bettered the target, it is considered the move to four instalments has been readily accepted by ratepayers as a positive change.

FTE (full time equivalent) Positions

Although the figures indicate a reasonably stable consistency, there were 23 position vacancies at various stages of advertising, interviewing or negotiation at the end of September.

Employment Class	FTEs at 30 Sept 2019	FTEs at 30 June 2019
Full Time	195.54	193.42
Part Time	52.18	53.80

Financial Reports

Statement of Comprehensive Income to 30 September 2019

Year-to-Date (YTD)	Notes	2020 Budget \$'000	2020 Actual \$'000	2019 Actual \$'000	2020 Variance Actual to Budget
Income					
Recurrent Income					
Rates	1	41,092	40,753	39,646	↓ 0.8%
User charges and licences		6,888	6,850	6,570	↓ 0.5%
Interest	2	116	91	115	↓ 21.0%
Grants	3	1,130	1,233	624	↑ 9.1%
Contributions - cash		96	83	13	↓ 12.9%
Investment income from TasWater		-	-	280	↔ 0.0%
Other income		18	68	432	↑ >100%
		49,340	49,079	47,680	↓ 0.5%
Capital Income					
Contributions – non-monetary assets		-	-	-	↔ 0.0%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment		(38)	37	(3)	↑ >100%
Capital grants received specifically for new or upgraded assets		-	217	252	↑ >100%
Fair value recognition of land under roads		-	-	-	0.0%
		(38)	254	249	↑ >100%
Total Income		49,302	49,333	47,929	↑ 0.1%
Expenses					
Employment costs	4	5,856	5,373	5,292	↓ 8.2%
Materials and services	5	4,651	4,345	4,528	↓ 6.6%
Depreciation and amortisation		3,431	3,443	3,422	↑ 0.3%
State Fire Commission contribution		-	-	1,410	↔ 0.0%
Finance costs		-	-	50	↔ 0.0%
Assets written off		-	-	-	↔ 0.0%
Bad and doubtful debts	1	-	-	-	↔ 0.0%
Other expenses		36	33	39	↓ 8.8%
Total expenses		13,975	13,194	14,741	↓ 5.6%
Surplus/(deficit)		35,327	36,139	33,188	↑ 2.3%
Other Comprehensive income					
Items that will not be reclassified to surplus or deficit					
Net gain/(loss) on revaluation of property, plant and equipment		-	-	-	
Items that may be reclassified subsequently to surplus or deficit					
Financial assets available for sale reserve		-	-	-	
-Fair value adjustment on available for sale assets		-	-	-	
Total other comprehensive income		-	-	-	
Total comprehensive result		35,327	36,139	33,188	↑ 2.3%

Statement of Financial Position to 30 September 2019

	2020 YTD \$'000	2019 YTD \$'000
Asset		
Current assets		
Cash and cash equivalents	26,277	27,560
Trade and other receivables	26,766	21,315
Inventories	112	124
Non-current assets classified as held for sale	-	-
Other current assets	57	171
Total current assets	53,211	49,171
Non-current assets		
Investment in TasWater	191,317	167,145
Property, infrastructure, plant and equipment	697,522	670,110
Investment properties	-	-
Other non-current assets	6,985	18,629
Total non-current assets	895,824	855,883
Total assets	949,035	905,054
Liabilities		
Current Liabilities		
Trade and other payables	1,173	2,923
Provisions	4,514	5,193
Borrowings	963	952
Other current liabilities	1,934	2,010
Total current liabilities	8,584	11,078
Non-current liabilities		
Provisions	3,952	4,888
Borrowings	2,159	3,307
Total non-current liabilities	6,111	8,195
Total Liabilities	14,695	19,273
Net assets	934,341	885,781

Explanatory Notes

These notes are provided where a single or collective variance within the Statement of Comprehensive Income requires explanation because: (a) it has materially affected the financial position across multiple prior reporting periods; (b) it will continue to materially affect the financial position in future reporting periods; or (c) is of particular relevance to require further explanation.

Revenue / Expenditure Item			
1	Rates:		
		Variance \$'000	Variance %
	General Rates	↓ 339	<1%
The variance has reduced from last month's figure of \$367k.			
2	Interest:		
		Variance \$'000	Variance %
	Interest on Investments	↓ 24	21%
Moving to four rate instalments has resulted in less cash flow to 30 September and when combined with consecutive interest rate reductions by the RBA, there is reduced returns for money invested.			
3	Grants:		
		Variance \$'000	Variance %
	Roads to Recovery - Prepayment	↑ 150	100%
	Blackspot – Kalang Ave Guard Rail	↑ 33	100%
	Blackspot – Albert Rd Pedestrian Refuge	↑ 27	>100%
Unbudgeted capital grants have been received.			
4	Employee costs:		
		Variance \$'000	Variance %
	Salaries and On-costs	↓ 483	8%
Position vacancies and timing differences between pay-end date and month-end date will result in variances at the end of each reporting period. While savings are evident in employee costs, additional expenditure has been incurred in contract labour hire within the materials and services category.			
5	Materials and Services:		
		Variance \$'000	Variance %
	Various	↓ 306	6%
The primary contributors are in the topical areas of waste management and landfill where savings have been experienced to date.			

Adjustments to amounts previously reported

There are instances where ledger adjustments are required in respect of amounts reported in prior periods. Any adjustments will be visible when comparing current versus previous "Whole of Council Revenue and Expenditure" reports. Changes to the bottom-line variances reported in last month's Financial Performance Report compared those reported this month are:

Revenue - Whole of Council \$'000

Variance	July	August
Last Month	125	27
This Month	125	27
Change	0	0

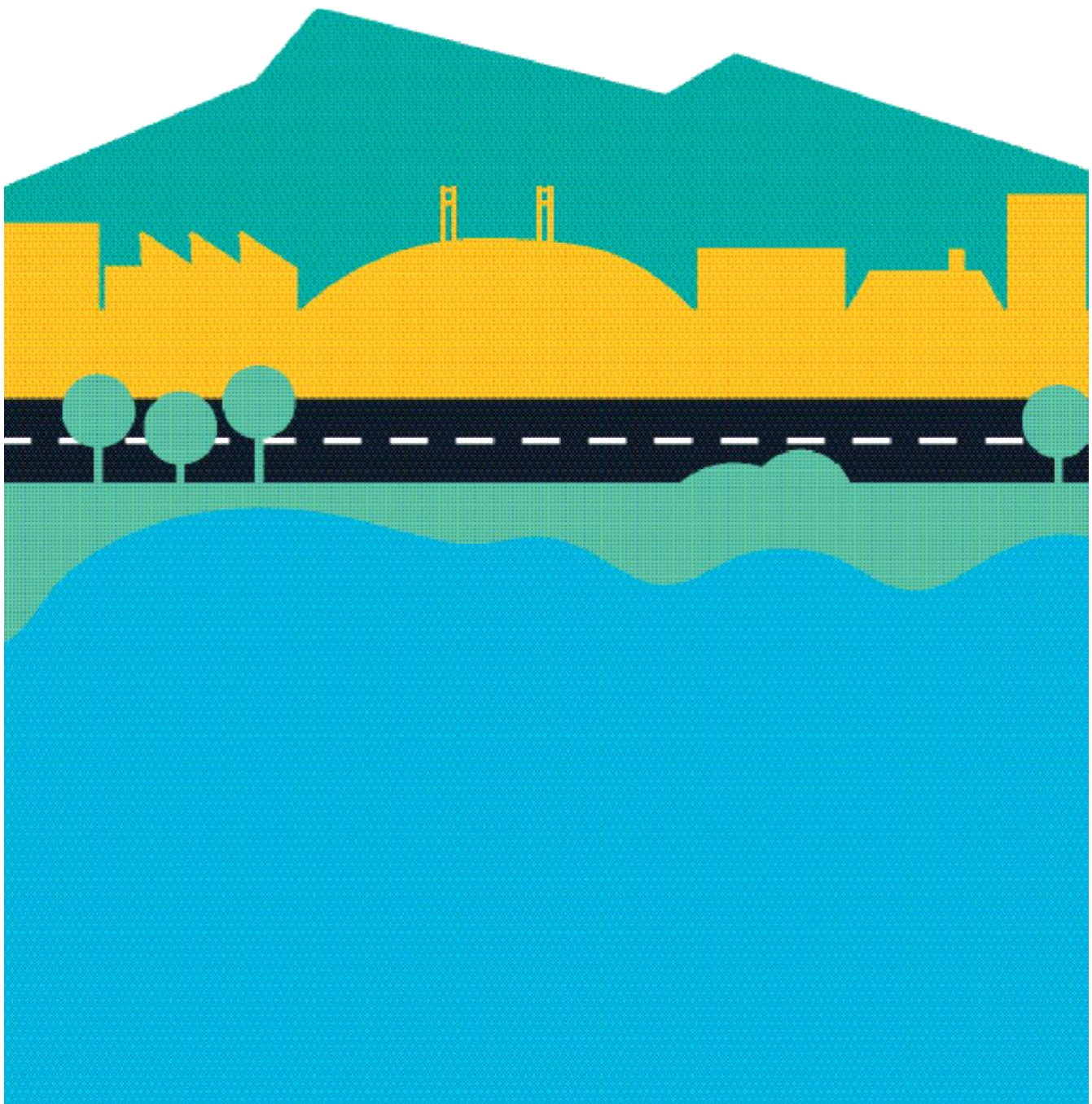
Expenditure - Whole of Council \$'000

Variance	July	August
Last Month	(510)	(560)
This Month	(525)	(588)
Change	(15)	(28)

The following adjustments have contributed to the above changes:

Affected Months	Comment	Amount	Reason
July	A reallocation of expenditure from Operational to Capital	\$15,000	reclassification of amounts between operational and capital
August	A reallocation of expenditure from Operational to Capital	\$28,000	reclassification of amounts between operational and capital

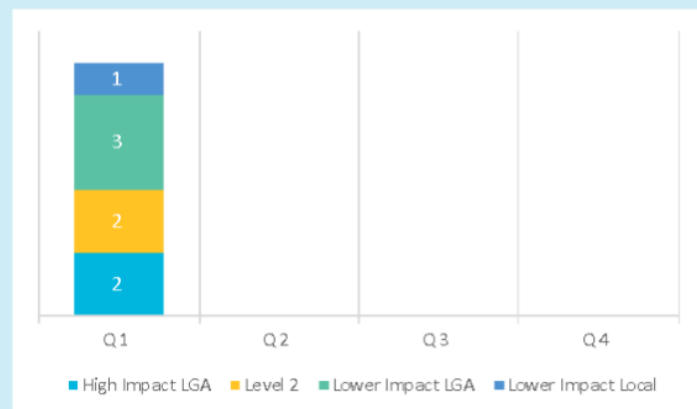
Key Performance Indicators



Making Lives Better

Number of Engagements

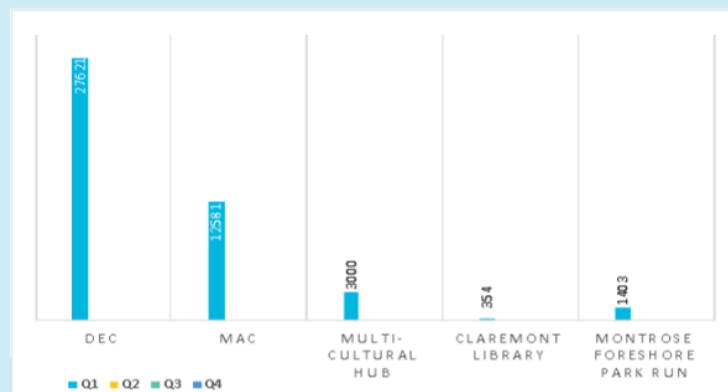
There were 8 community engagements during the first quarter. 6 of these were at the 'consult' level of engagement and 2 at the 'involve' level. In-terms of impact, there were 2 level 1 engagements (high impact LGA), 2 level 2 (high impact local), 3 level 3 engagements (lower impact LGA) and 1 level 4 (lower impact local).



Community Participation

During the quarter there were 354 borrowers at the Claremont Community Library and 80 social visitors. 13 Parkrun events were held at the Montrose foreshore, with 1,403 participants. 12,581 people visited the Moonah Arts Centre during this quarter, participating or attending arts and cultural events and activities. Q1 saw the Dancing Eisteddfods at the DEC, with an increase in attendance numbers to 16851 plus over 2000 competitors, breaking the previous record.

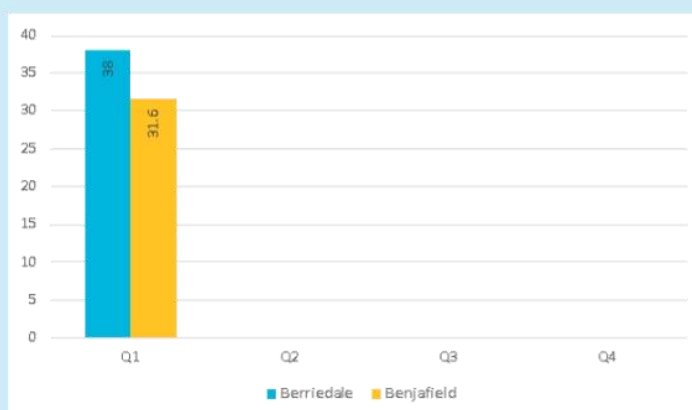
The DEC conference market also increased with 26 conference/meetings held between the Ashley Room and the Seminar Suites.



Making Lives Better

Service Delivery – Childcare

Benjafield and Berriedale Child Care Centres continue to receive a medium to high volume of ongoing enquiries for care and the services have re-established a waitlist for care. Benjafield's utilisation Equivalent Full Time (EFT) places is 31.6 and Berriedale's is 38. Both Services EFT's have continued to increase during the quarter. Both services continue to maintain a 'Meeting' rating in accordance with the National Quality



Capital Works Completed (\$m)

The Glenorchy CBD Revitalisation project continues along Main Road between Tolosa Street and Regina Street.

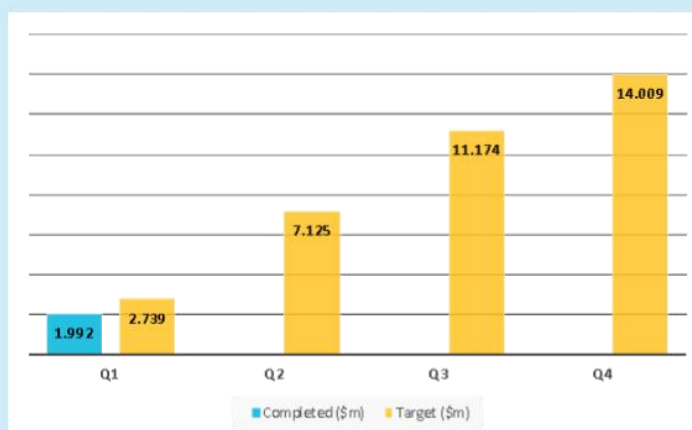
Works on Moss Park Drive Bridge are underway.

The Safer Footpath Project has commenced with various upgrades and survey works now completed.

The Prince of Wales sports ground extension has been completed

A number of large projects including the FOGO kerbside service roll out and playground and sports ground upgrades have commenced.

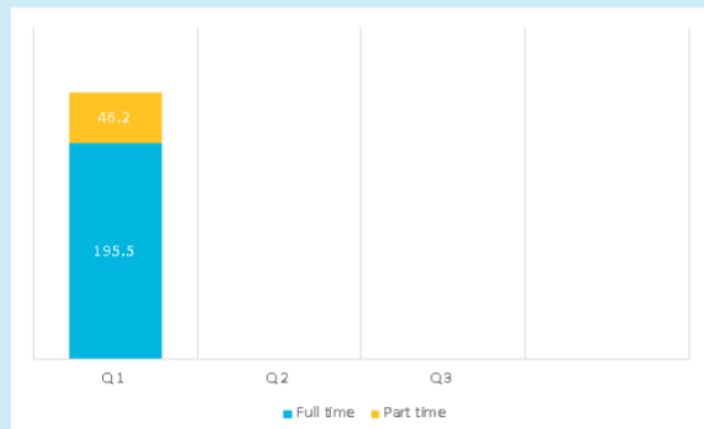
Expenditure is currently behind the budgeted target, which is partially attributable to Q1 being during winter where weather can impact progress.



Open for Business

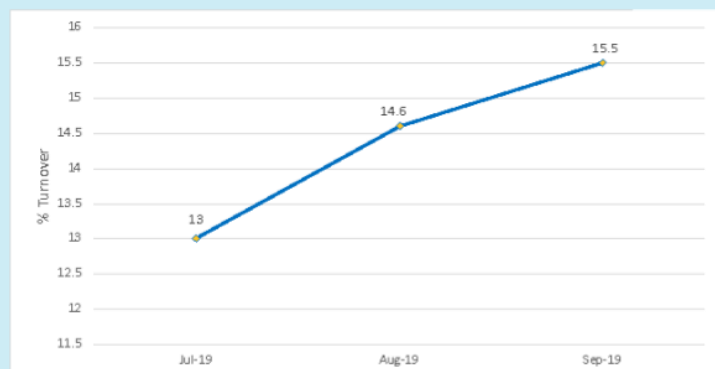
Full Time Equivalent

Some minor anomalies have been found in the data used to calculate the FTE numbers for Council. This data will be reviewed and updated for the next quarter's report.



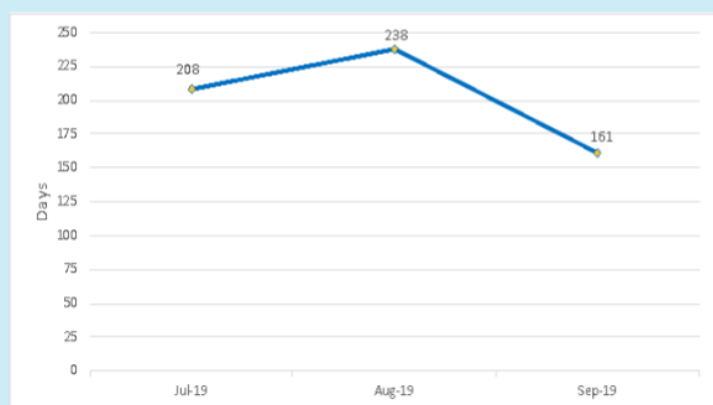
Labour Turnover – 12 Month Moving Average

Councils employee turnover figure remains quite high with employees continuing to leave. The Workforce Plan, outcomes of the Voice Climate survey and the HR Strategy are all dealing with issues that cause employee dissatisfaction. An updated exit interview process is about to be introduced to try and find out the reasons for employees leaving Council.



All Employees – Unplanned Leave (Personal Leave)

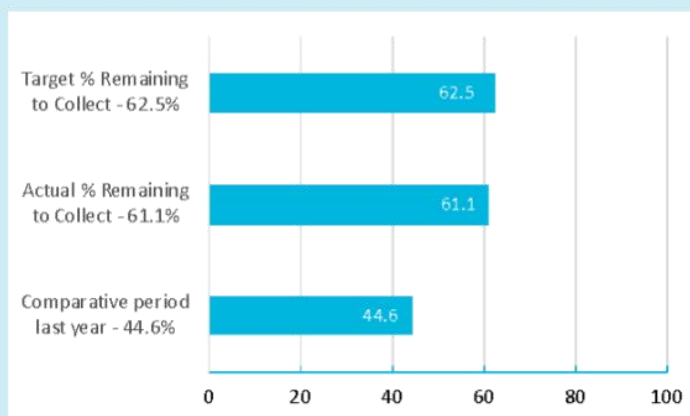
There is considerable fluctuation in the unplanned leave levels. It is hoped that this will improve as we move into the warmer months.



Open for Business

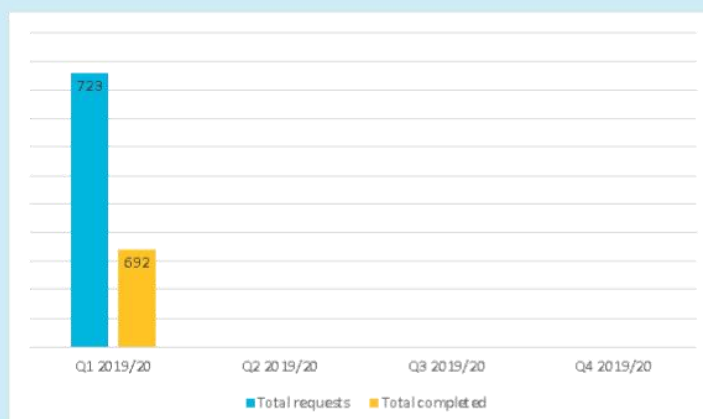
Outstanding Rates Debt Percentage

At 30 September 2019, the total rates collected under the new four instalment method was 38.9% against a target of 37.5%. In comparison, a total of 55.3% was collected this time last year under the former two instalment method. Generally speaking, 50% of rates under the previous two instalments would have



Work Centre Customer Service Requests

The Work Centre is keeping on top of customer service requests while moving towards more proactive maintenance systems.

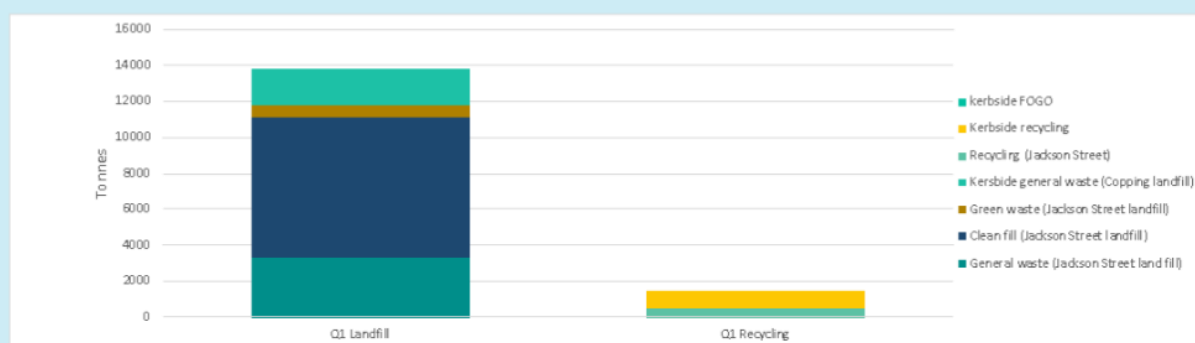


Valuing our Environment

Waste Received By Council By Quarter (Tonnes)

Over the last 12 months Council has halved the tonnage of material sent to its landfill from 30,000 to under 15,000 per quarter.

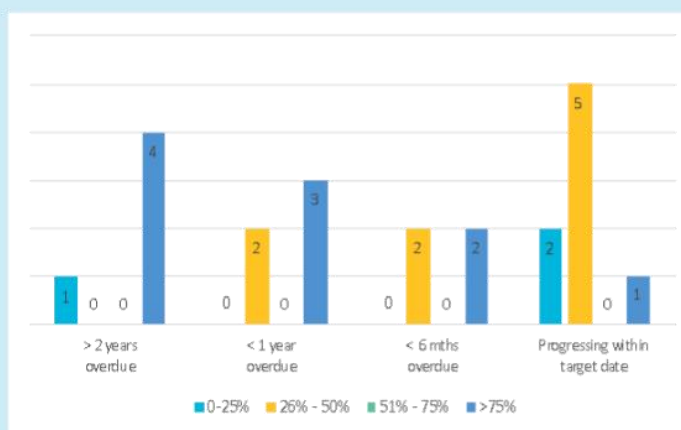
The current diversion of material away from landfill through recycling and recovery of resources is 10%. Council is looking to increase this to over 20% through the implementation of FOGO and improving the efficiency of landfill operations.



Leading our Community

Outstanding Audit Items - Percentage Complete

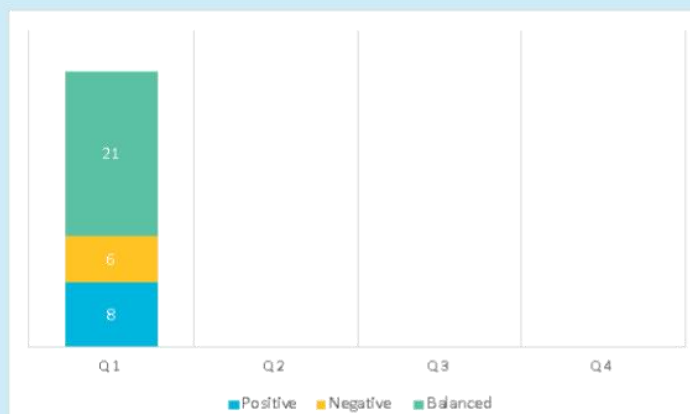
A significant number (11 in total) of overdue and coming due audit items have been completed in the last quarter. This has resulted in a reduction of 33% from 33 outstanding items to 22 items.



Media Mentions

Council received positive coverage about the ongoing process to sell the DEC, particularly in relation to the NBL Blitz competition and the potential for a Tasmanian NBL Team. Negative mentions were primarily from Letters to the Editor in The Mercury related to FOGO.

There was balanced coverage on a range of issues, including the City Deal, impact of the DEC sale on the Southern Dance Eisteddfod, former Aldermens' court case and the climate emergency motion at the September Council meeting.



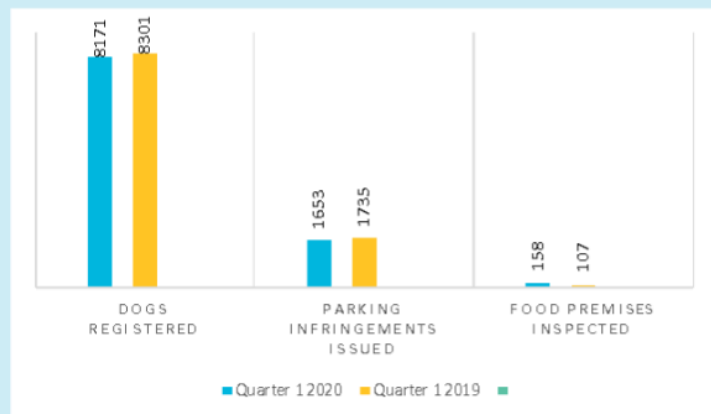
Leading our Community

Delivering Services for our Community

The number of dogs registered is currently at 8,171, which is 89% of last year's total, showing a positive level of dog owner responsibility. There has also been a reduction in dog infringements for this quarter, in comparison to the previous two years.

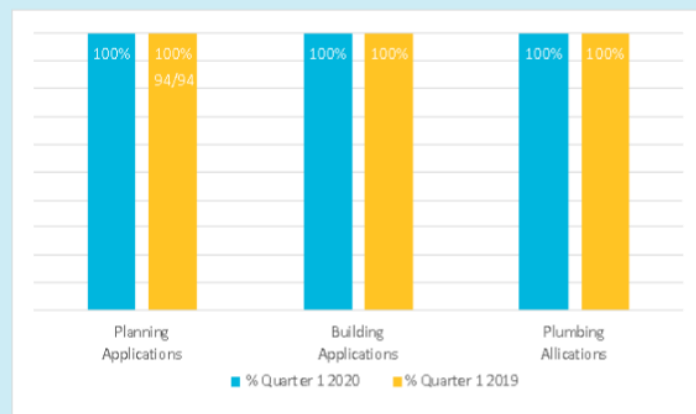
Parking infringements are at a comparable level to the previous year.

The number of food premises inspected has increased over last year, attributable to increased staffing levels within the environmental health team.



Development, Building and Plumbing Applications Assessed on Time

Glenorchy is open for Business. To help grow our City, Council's Development Department works hard to assess applications for development, building and plumbing works in a timely and efficient manner. This quarter, 100% of planning, building and plumbing applications were assessed within statutory timeframes.



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ACTIONS

● Draft ● Not started ● On Track ● Behind ● Overdue ● Complete → Direct Alignment → Indirect Alignment

GLENORCHY CITY COUNCIL PLAN						
Action	Owner	Update	Start	Due	Completion	
1.1.1.01 Quarterly Yarns: 100%	Coordinator Community Planning & Inclusion	Community Yarns are scheduled for 4 November 2019 at Claremont and 20 November 2019 at Glenorchy.	01/07/2019	30/06/2020	25% 25 / 100%	
1.1.2.01 Commence preparing the Community Development Strategy: 100%	Community Development Coordinator	Preliminary work is underway, including review of Community Development Plans and Frameworks.	01/07/2019	30/06/2020	25% 25 / 100%	
1.2.3.01 Deliver the Moonah Taste of the World Festival: 100%	Coordinator Community Planning & Inclusion	The date for the 2020 Moonah Taste of the World Festival has been set for Sunday 22 March 2020. Staff involved in organising the event are looking at options to celebrate the 10th anniversary of the Festival.	01/07/2019	30/06/2020	25% 25 / 100%	
1.3.1.01 Develop a Customer Service Strategy: 100%	Manager Customer Services	The project plan has been prepared and reviewed by the Executive Leadership Team. A scope of services is being drafted to engage a consultant to assist to develop the Strategy in consultation with staff, clients and customers.	01/07/2019	30/06/2020	25% 25 / 100%	
2.1.1.01 Undertake an Open for Business Review to Improve development facilitation: 100%	Director Strategy & Development	The project plan has been prepared and reviewed by the Executive Leadership Team. A scope of services is being drafted to engage a consultant to assist to undertake the Review in consultation with staff, clients and customers and in parallel with the development of the Customer Service Strategy.	01/07/2019	30/06/2020	25% 25 / 100%	
2.1.2.01 Develop an Economic Development Strategy: 100%	Manager City Strategy & Economic Development	The Economic Development Strategy project plan, risk register, communication plan and engagement plans have been developed and approved by the Executive Leadership Team. A consultant has been engaged to facilitate development of the Strategy with stakeholders. The next steps are the release of a discussion document and hosting stakeholder forums in late October 2019.	01/07/2019	30/06/2020	25% 25 / 100%	
2.2.1.01 Progress major projects in the municipality: 100%	Director Strategy & Development	Work continues to progress major projects in the municipality, including development of Wilkinsons Point, the MONA Hotel and carpark, Whitestone Point and Windermere Bay.	01/07/2019	30/06/2020	25% 25 / 100%	

3.1.2.01 Develop the Future Glenorchy Program: 100%	Director Strategy & Development	The project plan has been developed and reviewed by Aldermen and the Executive Leadership Team. A project manager has been identified.	01/07/2019 30/06/2020	25% 25 / 100%
3.1.4.02 Commence extension of the Jackson Street Landfill: 100%	Manager Property, Environment & Waste	An application to extend the Jackson Street Landfill has been submitted to the Environment Protection Authority and is currently being assessed. Site preparations are also being undertaken.	01/07/2019 30/06/2020	10% 10 / 100% 10% ahead
3.1.4.01 Implement FOGO: 100%	Manager Property, Environment & Waste	Exemption criteria were developed and adopted by Council at the September 2019 meeting. Procurement of FOGO collection services and bins have commenced and are on track.	01/07/2019 31/12/2019	50% 50 / 100% 1% ahead
3.1.1.01 Complete Stage 3b of Glenorchy CBD Revitalisation project: 100%	Project Manager Major Projects	The construction of Stage 3B of the Glenorchy CBD revitalisation is currently underway and is on schedule.	01/07/2019 30/06/2020	25% 25 / 100%
4.1.1.01 Monitor Council expenditure and drive efficiency across the organisation: 100%	Manager Finance & ICT	Zero Based Budgeting is being introduced for the 2019/2020 financial year, with training to commence in first week of October 2019. This will contribute to more detailed, focussed budgeting with variance reporting being more meaningful to both Managers, Directors and Aldermen.	01/07/2019 30/06/2020	25% 25 / 100%
4.1.2.01 Implement the new Asset Management Strategy: 100%	Asset Management Coordinator	The New Asset Management Strategy is being implemented in accordance with the project plan.	01/07/2019 30/06/2020	25% 25 / 100%
4.2.1.01 Implement the Information, Communication and Technology Strategy: 100%	Manager Finance & ICT	A project plan has been developed for review of the Strategy and will be considered by the Executive Leadership Team in mid-October 2019.	01/07/2019 30/06/2020	25% 25 / 100%
4.2.2.01 Implement the Workforce Development Plan: 100%	Manager People & Culture	The Human Resources Strategy has been developed and agreed by the Executive Leadership Team. This will support implementation of Workforce Development Plan. Various actions included in the Strategy have commenced implementation.	01/07/2019 30/06/2020	25% 25 / 100%
4.2.2.02 Implement the People and Culture Strategy and 2020 Enterprise Agreement: 100%	Manager People & Culture	Implementation of the People and Culture Strategy and the Enterprise Bargaining Agreement continue, with work progressing on a new classification system, the Workforce Development Plan, and updating the intranet with information for staff. The Joint Consultative Committee continues to meet and performance reviews are regularly undertaken.	01/07/2019 30/06/2020	25% 25 / 100%
5.1.1.01 Implement the Product of Glenorchy Project: 100%	Director Strategy & Development	Council has engaged with Brand Tasmania and the Tasmanian Government to understand Glenorchy's Brand. A project plan is being drafted.	01/07/2019 30/06/2020	25% 25 / 100%
5.1.1.09 Commence developing an Arts and Culture Strategy: 100%	Coordinator Arts & Culture	Pre-planning work on the development of the Arts and Culture Strategy has commenced.	01/07/2019 30/06/2020	25% 25 / 100%
5.1.1.11 Deliver Glenorchy Volunteer Awards: 100%	Manager Community	Planning work has commenced for the Volunteer Awards that will take place in the last quarter of this financial year.	01/07/2019 30/06/2020	25% 25 / 100%

ANNUAL PLAN PROGRESS REPORT [ALL STRATEGIES]: AS AT 30 SEPT

31

STRATEGIES

● Draft ● Not started ● On Track ● Behind ● Overdue ● Complete → Direct Alignment → Indirect Alignment

GLENORCHY CITY COUNCIL PLAN

Strategy	Owner	Start Date	Due Date	Completion
1.1 Know our communities and what they value.	Director Community & Customer Services	01/07/2019	01/07/2020	25%
→ 1.1.1 Guide decision making through continued community engagement based on our Community Plan: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
→ 1.1.2 Encourage diversity in our community by facilitating opportunities and connections: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
1.2 Support our communities to pursue and achieve their goals	Director Community & Customer Services	01/07/2019	01/07/2020	25%
→ 1.2.2 Build relationships and networks that create opportunities for our communities: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
→ 1.2.3 Promote creative expression and participation and life-long learning as priorities for our communities: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
→ 1.2.1 Encourage and support communities to express and achieve their aspirations: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
1.3 Facilitate and/or deliver services to our communities	Director Community & Customer Services	01/07/2019	01/07/2020	25%
→ 1.3.1 Directly deliver defined service levels to our communities: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
2.1 Stimulate a prosperous economy	Director Strategy & Development	01/07/2019	01/07/2020	25%

→ 2.1.1 Foster an environment that encourages investment and jobs: 100%	Director Strategy & Development	01/07/2019	30/06/2020	25% 25 / 100%
→ 2.1.2 Build relationships with government and the private sector that create job opportunities for our communities: 100%	Director Strategy & Development	01/07/2019	30/06/2020	25% 25 / 100%
2.2 Identify and support priority growth sectors	Director Strategy & Development	01/07/2019	01/07/2020	25%
→ 2.2.1 Target growth sectors based on our understanding of the City's competitive advantages: 100%	Director Strategy & Development	01/07/2019	30/06/2020	25% 25 / 100%
3.1 Create a liveable and desirable City	Director Infrastructure & Works	01/07/2019	01/07/2020	25%
→ 3.1.2 Enhance our parks and public spaces with public art and contemporary design: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	25% 25 / 100%
→ 3.1.4 Deliver new and existing services to improve the City's liveability: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	25% 25 / 100%
→ 3.1.1 Revitalise our CBD areas through infrastructure improvements: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	65% 65 / 100% 40% ahead
→ 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: 100%	Director Infrastructure & Works	01/06/2019	30/06/2020	32% 32 / 100% 1% ahead
3.2 Manage our natural environments now and for the future	Director Infrastructure & Works	01/07/2019	01/07/2020	25%
→ 3.2.3 Enhance, protect and celebrate the Derwent Foreshore: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	25% 25 / 100%
→ 3.2.1 Identify and protect areas of high natural values: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	25% 25 / 100%
→ 3.2.2 Encourage access to and appreciation of natural areas through the development of trail networks and environmental education: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	25% 25 / 100%
4.1 Govern in the best interests of our communities	Director Corporate Services	01/07/2019	01/07/2020	25%
→ 4.1.1 Manage Council for maximum efficiency, accountability and transparency: 100%	Director Corporate Services	01/07/2019	30/06/2020	25% 25 / 100%
→ 4.1.2 Manage the City's assets soundly for the long-term benefit of the Community: 100%	Director Infrastructure & Works	01/07/2019	30/06/2020	25% 25 / 100%

↳ 4.1.3 Maximise regulatory compliance in Council and the community through our systems and processes: 100%	Director Community & Customer Services	01/07/2019	30/06/2020	25% 25 / 100%
4.2. Prioritise resources to achieve our communities' goals	Director Corporate Services	01/07/2019	01/07/2020	25% -
↳ 4.2.1 Deploy the Council's resources effectively to deliver value: 100%	Director Corporate Services	01/07/2019	30/06/2020	25% 25 / 100%
↳ 4.2.2 Ensure that we have a skilled, capable and safety-focused workforce: 100%	Director Corporate Services	01/07/2019	30/06/2020	25% 25 / 100%
5.1.1 We will show pride in our city and others will see it: 100%	Director Strategy & Development	01/07/2019	30/06/2020	25% 25 / 100%

Glenorchy City Council Financial Statements

For the year ended 30 June 2019

Glenorchy City Council
Financial Report

Certification of the 2019 General Purpose Financial Report

This financial report presents fairly the financial position of the Glenorchy City Council as at 30 June 2019, and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards (including interpretations) and other authoritative pronouncements issued by the Australian Accounting Standards Board.



.....
Tony McMullen

General Manager

Date: 15th October 2019

**Glenorchy City Council
Financial Report**

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**Glenorchy City Council
Financial Report**

Statement of Comprehensive Income

for the year ended 30 June 2019

	Note	2019 Budget \$'000	2019 Actual \$'000	2018 Actual \$'000
Income				
Recurrent Income				
Rates	2.1	39,874	39,940	35,531
User charges and licences	2.2	12,262	12,166	11,455
Interest	2.3	375	497	378
Grants	2.4	4,126	3,611	3,267
Contributions - cash	2.5(a)	118	143	297
Investment income from TasWater	2.6	2,172	2,024	3,268
Other income	2.7	649	849	1,038
		59,576	59,230	55,234
Capital Income				
Contributions - non-monetary assets	2.5(b)	-	3,284	4,723
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.9	{ 70}	{1,479}	74
Capital grants received specifically for new or upgraded assets	2.4	429	833	1,125
		358	2,639	5,922
Total Income		59,934	61,869	61,156
Expenses				
Employment costs	3.1	22,473	21,603	21,238
Materials and services	3.2	16,699	16,916	15,373
Depreciation and amortisation	3.3	13,818	12,655	12,822
State Fire Commission contribution	3.4	5,642	5,642	5,332
Finance costs	3.5	72	169	363
Assets written off	3.3	170	30	15,895
Bad and doubtful debts	3.6	2	11	7
Other expenses	3.7	650	639	570
Total Expenses		59,526	57,665	71,600
Surplus/(deficit)		408	4,204	(10,444)
Other comprehensive income				
Items that will not be reclassified to surplus or deficit				
Net gain/(loss) on revaluation of property, plant and equipment	6.1	-	15,015	11,477
		-	15,015	11,477
Items that may be reclassified subsequently to surplus or deficit				
-Fair value adjustment of TasWater Corporation	6.1	-	24,173	2,142
		-	24,173	2,142
Total other comprehensive income		-	39,188	13,619
Total comprehensive result		408	43,392	3,175

**Glenorchy City Council
Financial Report**

Statement of Financial Position

for the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	16,776	14,144
Trade and other receivables	4.2	1,905	1,919
Inventories	4.3	116	109
Assets held for sale	4.9	741	-
Other current assets	4.4	378	528
Total current assets		19,915	16,700
Non-current assets			
Investment in TasWater	4.5	191,317	167,145
Property, infrastructure, plant and equipment	4.6	700,261	675,797
Other non-current assets	4.7	4,993	16,102
Total non-current assets		896,571	859,044
Total Assets		916,486	875,744
Liabilities			
Current liabilities			
Trade and other payables	5.1	3,893	4,004
Provisions	5.2	4,534	4,944
Borrowings	5.3	963	952
Other current liabilities	5.4	2,783	2,839
Total current liabilities		12,173	12,739
Non-current liabilities			
Provisions	5.2	3,952	4,888
Borrowings	5.3	2,159	3,307
Total non-current liabilities		6,111	8,195
Total Liabilities		18,284	20,934
Net Assets		898,202	854,810
Equity			
Accumulated surpluses		532,889	525,385
Reserves		365,313	329,425
Total Equity		898,202	854,810

**Glenorchy City Council
Financial Report**

Statement of Changes in Equity

for the Year Ended 30 June 2019

	2019	Note	Total equity	Accumulated	Asset	Fair value	Other
			\$'000	surpluses	revaluation	reserve	revenue
			\$'000	\$'000	reserve	\$'000	reserves
					\$'000		\$'000
Balance at the beginning of the financial year			854,810	525,385	349,870	(29,759)	9,314
Comprehensive result			43,392	4,204	15,015	24,173	-
Transfers to reserves		6.1	-	(306)	-	-	306
Transfers from reserves		6.1	-	3,607	(3,607)	-	-
Balance at the end of the financial year			898,202	532,889	361,279	(5,586)	9,620

	2018	Note	Total equity	Accumulated	Asset	Fair value	Other
			\$'000	surpluses	revaluation	reserve	revenue
			\$'000	\$'000	reserve	\$'000	reserves
					\$'000		\$'000
Unadjusted balance at the beginning of the financial year			849,418	532,882	336,176	(31,901)	12,261
Prior period error adjustment		4.8	2,217	-	2,217	-	-
Adjusted balance at the beginning of the financial year			851,635	532,882	338,393	(31,901)	12,261
Comprehensive result			3,175	(10,444)	11,477	2,142	-
Transfers to reserves		6.1	-	(725)	-	-	725
Transfers from reserves		6.1	-	3,672	-	-	(3,672)
Unadjusted balance at the end of the financial year			854,810	525,385	349,870	(29,759)	9,314

**Glenorchy City Council
Financial Report**

Statement of Cash Flows

for the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Cash Flows from operating activities			
Rates		39,824	35,569
Operational government grants		3,611	3,267
Contributions - cash		143	297
Interest		497	378
User charges and licences		12,440	10,980
Other income		818	2,369
Investment income from TasWater		2,024	3,268
GST receipts		3,275	3,129
Employee costs		(22,026)	(21,049)
Materials and services		(17,348)	(13,591)
Finance costs		(169)	(363)
Levies paid to State Government		(5,642)	(5,332)
Other payments		(408)	(1,635)
GST Payments		(3,269)	(3,129)
Net cash provided by/(used in) operating activities	6.2	13,770	14,158
Cash Flows from investing activities			
Capital government grants		833	1,125
Payments for property, plant and equipment		(11,072)	(12,076)
Proceeds from sale of non-current assets		238	254
Net cash provided by/(used in) investing activities		(10,000)	(10,697)
Cash Flows from financing activities			
Repayment of interest bearing loans and borrowings		(1,138)	(909)
Net cash provided by/(used in) financing activities		(1,138)	(909)
Net increase/(decrease) in cash and cash equivalents		2,632	2,552
Cash and cash equivalents at the beginning of the financial year		14,144	11,591
Cash and cash equivalents at the end of the financial year	4.1	16,776	14,144

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

Note 1 Overview

1.1 Reporting Entity

Glenorchy City Council ("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.

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 (AASB), and the *Local Government Act 1993* (LGA1993) (as amended). Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

This financial report is 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 4.5, 4.6, and 5.2.

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.

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, and material subsidiaries or joint ventures, have been included in this financial report. All transactions between these entities and Council have been eliminated in full. Details of entities not included in this financial report based on their materiality are detailed in note 7.2.

1.3 Uses 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 6.5.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

1.3 Uses of judgements and estimates (continued)

Fair value of property, plant & equipment

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in note 22.

Investment in TasWater

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.2.

Landfill Rehabilitation

Assumptions and judgements are utilised in determining Council's landfill close-down and restoration costs. These are discussed in note 23.

1.4 Functions and activities of the Council

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

		Income \$'000	Expenses \$'000	Assets \$'000
Legislative, financial, executive and fiscal	2018-19	45,634	19,829	211,175
	2017-18	42,128	19,572	184,601
Public order, fire and safety	2018-19	846	1,021	638
	2017-18	841	940	640
Community and public health	2018-19	285	713	609
	2017-18	168	506	613
Welfare	2018-19	1,563	2,060	1,031
	2017-18	1,341	2,307	1,021
Housing	2018-19	5	330	609
	2017-18	8	286	613
Community amenities	2018-19	0	0	0
	2017-18	0	0	0
Household garbage/protection of the environment	2018-19	6,596	4,702	0
	2017-18	6,590	3,862	0
Other protection of the environment/biodiversity	2018-19	102	5,408	147,589
	2017-18	246	4,343	145,926
Community and regional development	2018-19	1,253	2,865	609
	2017-18	1,325	2,707	613
Recreation facilities and services	2018-19	2,159	6,474	258,431
	2017-18	1,653	23,746	250,521
Cultural facilities and services	2018-19	632	1,864	609
	2017-18	536	1,589	613
Road, bridge and street infrastructure	2018-19	83	12,243	294,736
	2017-18	36	11,594	290,148
Road, plant, parking and other road transport	2018-19	0	0	451
	2017-18	0	0	435
Other economic affairs	2018-19	0	0	0
	2017-18	0	0	0
Other purpose	2018-19	72	157	0
	2017-18	360	149	
Total	2018-19	59,230	57,665	916,486
	2017-18	55,234	71,600	875,744

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

1.4 Functions and activities of the Council (continued)

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

	2019 \$'000	2018 \$'000
Current assets	19,915	16,700
Non-current assets	896,571	859,044
	916,486	875,744

c) Functions and activities defined

Legislative, financial, executive and fiscal

Aldermen expenses, election costs, public relations and strategic planning. Also other expenses such as, finance, General Managers department, information technology and human resources not otherwise allocated.

Public order, fire and safety

Fire protection services, State Emergency Service contributions, enforcement of by-laws, animal and nuisance control.

Community and public health

Infant health services, immunisation services, environmental health - inspection and general services.

Welfare

Childcare, family day care, youth services, handicapped assistance programs and services that serve the social security and welfare systems.

Housing

Rental housing for council employees and others, housing information dissemination.

Community amenities

Crematoria and cemeteries, public conveniences, drinking fountains, public clocks, street furniture and lighting.

Household garbage/protection of the environment

Garbage and refuse disposal, garbage collection and recycling.

Other protection of the environment/biodiversity

Flood protection, street cleaning, stormwater drainage and biodiversity/habitat protection.

Community and regional development

Building inspections, statutory planning - town planning and development applications.

Recreation facilities and services

Parks and reserves, playgrounds, swimming pools, indoor and outdoor sports facilities, halls and civic centres.

Cultural facilities and services

Art galleries, museums, theatres and libraries.

Road, bridge and street infrastructure

Road, bridge and street construction and maintenance, road design and research, road and highway extensions and traffic lights.

Road, plant, parking and other road transport

On and off street parking, bikeway maintenance, roadside revegetation and landscaping and footbridges.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

1.4 Functions and activities of the Council (continued)**Other economic affairs**

Saleyard and markets, development support and incentives, market and promotion - tourism events and Central Business District.

Other purpose

Unallocatable private works and other.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

Note 2 Revenue

2.1 Rates

Council uses Assessed Annual Value (AAV) as the basis of valuation of all properties within the municipality. The AAV of a property is defined by the Valuer-General as the gross annual rental value of a property excluding GST, municipal rates and land tax. The AAV is multiplied against the rate in the dollar to give the annual rates amount.

The valuation base used to calculate general rates for 2019 was \$391,596,982 (2018: \$388,511,238). The 2019 rate in the dollar was \$0.089370 (2018: \$0.079440).

	2019 \$'000	2018 \$'000
Rates		
Rates charge	35,694	31,654
Interest charge	57	49
Penalty charge	196	160
Recovery of legal expenses	58	61
State Government charges and levies		
State Fire Commission contribution	5,684	5,346
Less Government subsidies	(1,749)	(1,738)
Total Rates	39,940	35,531

The date of the latest general revaluation of land for rating purposes within the municipality was 1 July 2016, and the valuation was first applied in the rating year commencing 1 July 2017.

Accounting policy

Rates and charges income

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

2.2 User charges and licences

	2019 \$'000	2018 \$'000
User charges and licences		
Childcare	485	551
Registration and licences	660	534
Derwent Entertainment Centre	1,760	1,357
Derwent Park Reuse sales	-	191
Development and building	1,427	1,276
Garbage and recycling	6,397	6,453
General fines and Infringements	440	458
Rental revenue	900	551
Other fees and charges	97	84
Total User charges and licences	12,166	11,455

Accounting policy

User charges and licences income

User fees and charges (including fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

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

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

2.2 User charges and licences (continued)

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 organisations, such as sporting clubs. 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 depreciated 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 Property*. 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.

2.3 Interest

	2019 \$'000	2018 \$'000
Interest		
Bank and Investment Interest	497	378
Total Interest	497	378

2.4 Grants

	2019 \$'000	2018 \$'000
Grants		
Summary of grants		
Commonwealth funded grants	3,932	4,004
State funded grants	487	373
Others	25	14
Total Grants	4,444	4,392
a) Grants - recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose	986	949
Commonwealth Government Financial Assistance Grants - Roads	1,439	1,415
Childcare Services	1,030	736
Moonah Taste of the World	19	15
Community Development	24	63
Other	113	89
Total recurrent grants	3,611	3,267
b) Capital grants received specifically for new or upgraded assets		
Blackspot	-	159
Department of Transport	429	866
Eady Street Recreation Ground Improvements	77	-
Other	327	100
Total capital grants	833	1,125
Total Grants	4,444	4,392

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

2.4 Grants (continued)

The Australian Commonwealth Government provides Financial Assistance Grants to Council for general purpose use and the provision of local roads. In accordance with AASB1004 *Contributions*, Council recognises these grants as revenue when it receives the funds and obtained control. In the financial years ended 30 June 2018 and 30 June 2019 the Australian Government has made early payment of the first two quarterly instalments for the following financial year. The early receipt of instalments resulted in Australian Government Financial Assistance Grants being a minor variation to that originally budgeted in 2018-19.

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

	2019 \$'000	2018 \$'000
Unexpended at the close of the previous reporting period	854	959
Less: expended during the current period from revenues recognised in previous reporting periods		
Community & Multicultural Centre Master Plan		(8)
Glenorchy Skate Park		(29)
Eady Street Recreation Grounds Improvements		(7)
Wave Action Neighbourhood Day	(1)	
Sports Ground Improvements - Lighting		(160)
Liveable Communities	(3)	
Moonah Moves - DPAC/Arts Tasmania	(33)	
26TEN Community Project	(15)	
Full Gear Motor Cycle Safety	(8)	
Local Drug Action Team	(3)	
Relocation of Backing Nets at POW Bay	(100)	
CBD Revitalisation	(433)	(67)
	(596)	(271)
Add: received during the current period and not expended during the period		
Glenorchy Mountain Bike Park	100	
26TEN Community Project	45	
Full Gear Motor Cycle Safety		8
AEDC Action Reflection Project		6
Liveable Communities		3
Moonah Moves - DPAC/Arts Tasmania		38
Local Drug Action Team		10
Wave Action Neighbourhood Day		1
Relocation of Backing Nets at POW Bay		100
	145	166
Unexpended at the close of this reporting period	403	854
Net increase (decrease) in non-reciprocal grant revenues for the year:	(451)	(105)

Accounting policy

Grant Income – operating and capital

Grant income is recognised as revenue when Council obtains control over the assets comprising the receipt.

Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured and are valued at their fair value at the date of transfer.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

2.4 Grants (continued)

Where grants or contributions recognised as revenues during the financial year were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged at balance date, the unused grant is also disclosed. The note also discloses the amount of unused grant or contribution from prior years that was expended on Council's operations during the current year.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date and conditions include a requirement to refund unused contributions. Revenue is then recognised as the various performance obligations under an agreement are fulfilled. Council does not currently have any reciprocal grants.

Unreceived contributions over which Council has control are recognised as receivables

2.5 Contributions

	2019 \$'000	2018 \$'000
Contributions		
a) Cash		
Recreational, leisure and community facilities	80	55
Parks, open space and streetscapes	8	171
Recharge work contributions	55	55
Other	-	16
	143	297
(b) Non-monetary assets		
Buildings	210	533
Land	514	495
Stormwater	1,065	1,519
Transport	1,495	2,176
	3,284	4,723
Total Contributions	3,427	5,020

During 2018-19 there was a significant amount in non-monetary contributions for Stormwater and Transport assets primarily from land subdivisions in Brent Street Glenorchy and Tavistock Road / Alexa Drive Austins Ferry. During 2017-18 the Stormwater asset contributions primarily included stormwater pits and drains identified through field work investigations. Similarly, the 2017-18 increase in Transport asset contributions was also due to field work investigations that identified carpark assets at the Derwent Entertainment Centre as well as a number of property subdivisions within the municipality.

Accounting policy

Contribution income

Contributions are recognised as revenue when Council obtains control over the assets comprising the receipt.

Revenue is recognised when Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to Council and the amount of the contribution can be measured reliably. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured and are valued at their fair value at the date of transfer. Non-monetary contributions (including developer contributions) with a value in excess of the recognition thresholds are recognised as revenue and as non-current assets. Unreceived contributions over which Council has control are recognised as receivables.

Where contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused contribution is also disclosed. The note also discloses that amount of unused contribution from prior years that was expended on Council's operations during the current year.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

2.6 Investment income from TasWater

	2019 \$'000	2018 \$'000
Investment income from TasWater		
Dividend income	1,139	2,009
Guarantee fee	145	298
Tax equivalent	740	961
Total Investment income from TasWater	2,024	3,268
Accounting policy		

Investment income

Investment revenue from TasWater is recognised when Council's right to receive payment is established and it can be reliably measured. Investment revenue from TasWater is received in the form of dividends, tax equivalent payments and guarantee fees.

2.7 Other income

	2019 \$'000	2018 \$'000
Other income		
Fuel Tax Credits	79	92
State Fire Commission contribution	226	213
Refund	28	325
Insurance refunds	177	2
Other	339	406
Total Other income	849	1,038
Accounting policy		

Other income

Other income is recognised when the service has been provided or the payment is received.

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

	2019 \$'000	2018 \$'000
Net gain/(loss) on disposal of property, infrastructure, plant and equipment: Note		
Proceeds from disposal of property, infrastructure, plant and equipment	238	254
Less carrying amount of property, infrastructure, plant and equipment	(1,717)	(180)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,479)	74

Accounting policy

Sale of property, plant and equipment, infrastructure

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

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

Note 3 Expenses

3.1 Employee benefits

	2019 \$'000	2018 \$'000
Employment benefits		
Wages and salaries	18,548	18,256
Redundancies	-	278
Relief/casual staff	843	875
Superannuation	2,675	2,779
Payroll tax	1,291	1,417
Workers compensation	274	307
FBT	54	10
Other	35	25
	23,720	23,947
Less amounts capitalised	(2,117)	(2,709)
Total Employment benefits	21,603	21,238

Accounting policy

Employee benefits

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, personal leave, long service leave, superannuation and any other post-employment benefits.

3.2 Materials and services

	2019 \$'000	2018 \$'000
Materials and services		
Materials and services	5,891	5,324
Board of Inquiry	-	96
Contract payments	8,849	8,140
Plant and equipment maintenance	254	190
Utilities	1,247	1,345
Consultants	675	552
Total Materials and services	16,916	15,647

Accounting policy

Materials and services expense

Materials and services 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.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

3.3 Depreciation and amortisation

	2019 \$'000	2018 \$'000
Depreciation and amortisation		
Buildings and other land improvements	1,538	2,028
Plant and vehicles	335	294
Equipment and furniture	638	347
Transport	7,856	7,561
Stormwater and drainage	1,966	2,275
Valuation roll	62	57
Restoration costs	260	260
Total Depreciation and amortisation	12,655	12,822

	2019 \$'000	2018 \$'000
Assets written off		
Buildings and other land improvements	30	2,353
Transport	-	2,072
Stormwater and drainage	-	11,470
Total Assets written off	30	15,895

During 2017-18 Building and other land improvement assets as well as Stormwater and drainage assets written off included a number of assets primarily associated with the Derwent Park Stormwater Reuse Scheme with Council approving the closure of the Scheme on 28 May 2018. Assets associated with the Derwent Park Stormwater Reuse Scheme written off or down in 2017-18 include Buildings and other land improvements \$2.02 million, and Stormwater & Drainage assets \$11.0 million. These assets include sheds, electrical items, power supply fittings, switchboards, instrumentation controls, valves and fittings, bores and wells and storage structures.

Transport assets written off in 2017-18 included a number of pathways and traffic management devices that were found to not exist following detailed in field condition assessments and investigations.

Other assets written off include assets renewed and upgraded during the year including picnic shelters, footpaths, roads, roundabouts and access ramps.

Accounting policy

Depreciation and amortisation expense

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

Buildings, land improvements, plant and equipment, infrastructure and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

3.3 Depreciation and amortisation (continued)

All non-current assets excluding land are depreciated over their useful lives (as determined by Council's officers) on a straight line basis. Major depreciation periods used are listed below and are consistent with the prior year unless otherwise stated:

Asset Type	Useful life (years)
Buildings and other land improvements	
Freehold buildings	20 to 100
Buildings fixed equipment and furniture	5 to 100
Equipment and furniture	
Furniture, fittings and office equipment	3 to 20
Computer systems and technical equipment	3 to 10
Other infrastructure	
Artwork (depreciating)	25
Electrical	20 to 30
Outdoor equipment and furniture	5 to 80
Instrumentation	20 to 30
Lighting	50
Play and sports equipment	20 to 75
Signs	15
Plant and vehicles	
Infrastructure	5 to 75
Fleet	3 to 5
Mobile plant	5 to 20
Minor plant	3 to 5
Transport	
Bridge	20 to 80
Car park surface	22 to 40
Car park base	80
Car park formation	non depreciable
Kerb	75
Pathway	10 to 75
Road pavement surface	22 to 40
Road pavement base	70 to 80
Road formation	non depreciable
Traffic management device	15 to 75
Stormwater and drainage	
Bore & Well	80
Irrigation	10 to 20
Lagoon	120
Storage structure	50 to 80
Stormwater drain	40 to 135
Stormwater pit	40 to 120
Water main	100 to 120
Water node	80
Water plant and equipment	10 to 135
Water pump	20
Valuation rolls of the municipality	5 to 6

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

3.4 State Fire Commission contribution

	2019 \$'000	2018 \$'000
State Fire Commission contribution		
Fire Commission contribution	5,642	5,332
Total State Fire Commission contribution	5,642	5,332

Accounting policy
State Fire Commission contribution

State Fire Commission contributions 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.

3.5 Finance costs

	2019 \$'000	2018 \$'000
Finance costs		
Interest	169	207
Unwinding of discounts applied to provisions	-	156
Total Finance costs	169	363

Accounting policy
Finance costs

Finance costs 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.

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 (2018: nil).

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

3.6 Bad and doubtful debts

	2019 \$'000	2018 \$'000
Bad and doubtful debts		
Bad debts	11	7
Total Bad and doubtful debts	11	7

Accounting policy
Bad and doubtful debts

Bad and doubtful debts are recognised in the Statement Comprehensive Income when a decrease in future economic benefit's related to a decrease in an asset or an increase in a liability has arisen that can be measured reliably.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

3.7 Other expenses

	2019 \$'000	2018 \$'000
Other expenses		
Land Tax	466	465
External auditor's remuneration (Tasmanian Audit Office)	60	30
Grants and specific purpose benefits	22	23
Other	91	52
Total Other expenses	639	570

Accounting policy

Other expenses

Other 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 in a liability has arisen can be measured reliably.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

Note 4 Assets

4.1 Cash and cash equivalents

	2019 \$'000	2018 \$'000
Cash and cash equivalents		
Current investment funds	11,000	6,000
Operating account	5,641	8,007
Glenorchy City Concert Brass account	9	7
Petty cash floats	6	6
Derwent Entertainment Centre operating cash floats	28	53
Derwent Entertainment Centre Automatic Teller Machine	92	71
Total Cash and cash equivalents	16,776	14,144

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

	2019 \$'000	2018 \$'000
Internal restrictions		
Statutory reserves	1,117	1,081
Refundable deposits	339	361
Derwent Entertainment Centre Automatic Teller Machine	91	71
	1,547	1,513
External restrictions		
Conditions on grants	403	854
Glenorchy City Concert Brass account	9	7
	412	861
Restricted funds	1,959	2,374
Total unrestricted cash and cash equivalents	14,817	11,770

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.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.2 Trade and other receivables

Trade and Other receivables

	2019 \$'000	2018 \$'000
Employees and advanced salaries	-	7
Rates and charges	600	507
Sundry Debtors	982	2,684
Provision for impairment – liquidated damages claim	-	(1,597)
Provision for impairment – other debtors	-	(25)
Expected credit loss	(13)	-
	1,569	1,576
Goods and Services Tax	336	343
Goods and Services Tax receivable	336	343
Total Trade and other receivables	1,905	1,919

All debtors are due and payable after thirty days from the date of invoice. Council does not charge interest on debtors. Outstanding rate revenue attracts a penalty of 10% (2018: 10%) fourteen days after instalments are due. Interest of 8.81% (2018: 8.72%) is charged after the instalments are due and is calculated fortnightly (2018: fortnightly) on the outstanding balance.

All outstanding trade receivables have been assessed as past due but not provided for. Control over assets acquired from rates is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property.

A provision for credit loss on rates has not been established as unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.

An allowance has been made for those debts considered doubtful. Council evaluates unsecured debts through its debt collection process and where applicable these debts are transferred into the allowance.

Credit checks are completed for larger customers and all waste management customers.

Reconciliation of movement in expected credit loss

	2019 \$'000	2018 \$'000
Carrying amount at 30 June 2018 under AASB 139	1,621	
Amounts restated through Accumulated Funds	-	
Carrying amount at 1 July under AASB 9	1,621	
Amounts written off during the year	1,613	
Amounts recovered during the year	-	
Increase/(decrease) in provision recognised in profit or loss	5	
Carrying amount at 30 June	13	
Reconciliation of movement in provision for impairment of receivables		
Carrying amount at 1 July		1,649
Amounts written off during the year		36
Amounts recovered during the year		1
Increase / (decrease) in provision recognised in profit or loss		9
Carrying amount at 30 June		1,621

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.2 Trade and other receivables (continued)

Accounting policy

Trade and other receivables – applicable from 1 July 2018

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

For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that 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.

Trade and other receivables – applicable for 2018 comparative

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

4.3 Inventories

	2019 \$'000	2018 \$'000
Inventories		
Stores and materials	116	109
Total Inventories	116	109

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.

4.4 Other current assets

	2019 \$'000	2018 \$'000
Other current assets		
Prepayments	250	242
Accrued revenue	128	286
Total Other current assets	378	528

Accounting policy

Other current assets

Other current assets are carried at amortised cost using the effective interest rate method.

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Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.5 Investment in TasWater

	2019 \$'000	2018 \$'000
Investment in TasWater		
Balance at the beginning of the year	167,145	165,003
Fair value adjustments on available-for-sale assets	24,172	2,142
Total Investment in TasWater	191,317	167,145

Council has derived returns from TasWater as disclosed at note 2.6.

Council does not have significant influence to allow it to use the equity method to account for this interest.

Accounting policy – applicable from 1 July 2018

Investment in TasWater

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated as fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 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. At 30 June 2019, Council continues to hold a 10.29% ownership interest (2018 10.41%) in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Accounting policy – applicable for 2018 comparative

Council's investment in TasWater is valued at its fair value determined by Council's ownership interest against the water corporation's net asset value at balance date. Any unrealised gains and losses are recognised through the Statement of Comprehensive Income to an Available-for-sale Fair value reserve each year (refer note 9.1).

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

Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.6 Property, Infrastructure, plant and equipment

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Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.6 Property, Infrastructure, plant and equipment (continued)

	2019 \$'000	2018 \$'000
Transport		
At fair value	545,084	521,317
Less accumulated depreciation	(253,072)	(237,586)
Transport at fair value	292,012	283,731
Stormwater and drainage		
At fair value	226,468	217,515
Less accumulated depreciation	(82,324)	(77,966)
Less impairment expense	-	(38)
Stormwater and drainage at fair value	144,144	139,511

A provision for impairment was recognised for \$37,563 as at 30 June 2018. The impairment is based on the inspection and evaluation of Stormwater assets that were damaged during their construction. During 2018-19 works were completed to rectify the damaged assets.

	2019 \$'000	2018 \$'000
Land		
At fair value	66,855	66,384
Land under roads - at valuation (30 June 2011)	140,319	140,319
Land at fair value	207,174	206,703

	2019 \$'000	2018 \$'000
Buildings and other land improvements		
At fair value	104,502	90,242
Less accumulated depreciation	(55,958)	(52,812)
Buildings and other land improvements at fair value	48,543	37,430

	2019 \$'000	2018 \$'000
Plant and vehicles		
At cost	3,966	3,728
Less accumulated depreciation	(1,857)	(1,689)
Plant and vehicles at cost	2,109	2,039

	2019 \$'000	2018 \$'000
Equipment and furniture		
At cost	12,826	12,399
Less accumulated depreciation	(6,737)	(6,268)
Equipment and furniture at cost	6,089	6,131

	2019 \$'000	2018 \$'000
Valuation roll		
At cost	370	370
Less accumulated depreciation	(180)	(118)
Valuation roll at cost	190	252

	2019 \$'000	2018 \$'000
Total Property, infrastructure, plant and equipment	700,261	675,797

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.6 Property, Infrastructure, plant and equipment (continued)

Accounting policy

Impairment losses

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.

4.7 Other non-current assets

Other non-current assets

Capital works in progress

Total Other non-current assets

	2019 \$'000	2018 \$'000
Capital works in progress	4,993	16,102
Total Other non-current assets	4,993	16,102

Accounting policy

Impairment losses

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.

Recognition and measurement of assets

- a) All material items were considered and an assessment made to determine if such items are assets.
- b) If expenditure on an asset improves its service potential or future economic benefits (i.e. the useful life is extended) then this expenditure will be capitalised (added to the value of the asset). If not, the expenditure will be charged to the Statement of Comprehensive Income as repairs/maintenance.
- c) Asset categories of Council are specified in the asset matrix. Asset categories will be consolidated into the following broad categories of nature or type:
 - Transport;
 - Stormwater and drainage;
 - Land;
 - Buildings and other land improvement;
 - Plant and vehicles;
 - Equipment and furniture;
 - Valuations roll; and
 - Capital works in progress.
- d) All assets that have a cost or other value that can be reliably measured will be recorded in the Statement of Financial Position at the end of the reporting period. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.
- e) Council adopts depreciated replacement cost or fair value for all property assets.
- f) Assets are recorded by identifying separately their gross carrying value and any accumulated depreciation, other than capital works in progress.
- g) The asset capitalisation threshold adopted by council is \$1,500. Assets valued at less than \$1,500 are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).
- h) Where a number of like items exist with individual values below the recognition threshold for future transactions, then these items will be recognised as a group, provided their total value as a group is in excess of the capitalisation threshold for that category.
- i) 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.
- j) Plant and Vehicles, and Equipment and Furniture other than plant associated with property are recorded at cost.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.7 Other non-current assets (continued)

- k) Property, infrastructure, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.
- l) All property, and plant and equipment assets which relate to property assets, are revalued to their depreciated replacement cost in accordance with the asset matrix. Revaluations will be conducted with sufficient regularity, so as to ensure they represent fair value.
- m) If Council believes asset values within a class have materially changed between scheduled revaluations, the asset class value will be indexed by an appropriate inflation factor.
- n) All net revaluation increments for a class are credited directly to the asset revaluation reserve account. However, the increment is charged to the Statement of Comprehensive Income to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the income statement. Net revaluation decrements for a class of assets will be debited to any previous revaluation increments for that class of assets, with any deficiency being charged to the Statement of Comprehensive Income.
- o) For assets acquired after a revaluation the cost method of accounting is used. Cost is determined as the fair value of the asset given as consideration plus costs incidental to the acquisition (e.g. architects fees, engineering design fees, administration charges, direct and indirect salary costs, overheads and all other costs incurred in getting the asset ready for use) and (if applicable) the initial estimate of the cost of dismantling and removing the asset and restoring the site on which it is located. All property, plant and equipment assets that are replaced or retired are removed from the asset register. This includes the gross replacement cost of the asset and the related accumulated depreciation.
- p) Capital works in progress are recorded at cost.
- q) In the 2016 Financial Report, Land under roads acquired prior to 30 June 2008 was recognised for the first time, consistent with the Report to Parliament by the Auditor-General No. 5 of the 2013-2014 Infrastructure Financial Accounting in Local Government.

4.8 Prior period adjustment

Comparative figures have been restated in the Statement of Financial Position and Statement of Changes in Equity. These changes are a result of prior period errors in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors.

In the Financial Year ending 30 June 2016 when the Stormwater Assets were revalued, the valuations of Gabions were removed in the system by error. As a result these assets were not revalued during the Financial Year ending 30 June 2017 & 30 June 2018. The error was identified when Council undertook extensive flood repair work on the Gabions during the Financial Year ending 30 June 2019.

As this adjustment reflected characteristics of assets that existed in the prior period, an adjustment to the prior period balances has been made in the 2018/19 Financial Statements. Adjustment were made in the Statement of Financial Position for "Property, infrastructure, plant & equipment" and in Statement of Changes in Equity for "Opening asset revaluation reserve". The prior period adjustments are detailed below:

Statement of Financial position

Carrying amount of Property, infrastructure, plant & equipment as at 1 July 2017 was increased by \$2,217K due to the impact of Prior period error adjustment for Gabion assets in Stormwater & Drainage.

Statement of Changes in Equity

Total equity as at 1 July 2017 was increased by \$2,217K due to the impact of Prior period error adjustment in the Asset revaluation reserve for Stormwater & Drainage.

**Glenorchy City Council
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Notes to and forming part of the financial statements

For the year ended 30 June 2019

4.8 Prior period adjustment (continued)

For the Year Ended 30 June 2019

Prior period adjustment

A) Statement of Financial Position

Property, Infrastructure, Plant & Equipment

At fair value

Less accumulated depreciation

Total Property, infrastructure, plant & equipment

1 July 2017 (Unadjusted) \$'000	1 July 2017 (Adjusted) \$'000	Prior Year Adjustment \$'000
1,049,506	1,052,272	2,766
(375,927)	(376,476)	(549)
673,580	675,797	2,217

B) Statement of Changes in Equity

Total equity at the beginning of the financial year

Comprehensive result

Balance at the end of the financial year

849,418	851,635	2,217
3,175	3,175	-
852,593	854,810	2,217

4.9 Assets held for sale

Assets Held for sale

Assets held for sale

Provision for impairment

Total Non-current assets classified as held for sale

2019 \$'000	2018 \$'000
741	-
-	-
741	-

Council decided on 28 May 2018 to close part of the Derwent Park Stormwater Harvesting and Reuse Scheme and dispose of a number of components that would not continue to be used. As at 30 June 2018 Council was not in a position to determine if those assets would be disposed of within 12 months and were not classified with the accounts as Assets held for sale. Subsequent to that time the assets have been identified, classified as Assets held for sale and a process of disposal is being undertaken.

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.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

Note 5 Liabilities

5.1 Trade and other payables

	2019 \$'000	2018 \$'000
Trade and other payables		
Trade payables	1,086	1,782
Accrued expenses	2,798	2,215
Fringe Benefit Tax payable	9	7
Total Trade and other payable s	3,893	4,004

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 specific trading terms or 30 days, whichever is earlier.

For ageing analysis of Trade and other payable s, refer to note 6.8.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

5.2 Provisions

2019	Annual Leave	Personal Leave	Service Leave	Long	On Costs	Employee Support	Landfill Restoration	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the financial year	2,019	886	2,206	312	375	4,034	9,832	
Additional provisions	1,694	761	309	169	(272)	-	2,661	
Amounts used	(1,726)	(739)	(396)	(175)	(56)	-	(3,092)	
Other Adjustments	-	-	-	-	-	(915)	(915)	
Increase in the discounted amount arising because of the time and the effect of any change in the discount rate	-	-	-	-	-	-	-	
Balance at the end of the financial year	1,987	908	2,119	306	47	3,119	8,486	
For Amount used -next year 2020 we need to include Toll Used								
2018	Annual Leave	Personal Leave	Service Leave	Long	On Costs	Employee Support	Landfill Restoration	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the financial year	1,933	874	2,431	334	36	3,949	9,557	
Additional provisions	1,766	712	338	158	339	-	3,313	
Amounts Used	(1,680)	(700)	(563)	(180)	-	-	(3,123)	
Other Adjustments	-	-	-	-	-	-	-	
Increase in the discounted amount arising because of the time and the effect of any change in the discount rate	-	-	-	-	-	85	85	
Balance at the end of the financial year	2,019	886	2,206	312	375	4,034	9,832	

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

5.2 Provisions (continued)

	2019 \$'000	2018 \$'000
(a) Employment entitlements provision		
(i) Current		
Annual leave	1,987	2,019
Sick Leave	908	886
Long service leave	1,333	1,402
	4,229	4,307
(ii) Non-current		
Long service leave	786	804
	786	804
Aggregate carrying amount of employee entitlements:		
Current	4,229	4,307
Non-current	786	804
	5,014	5,111
(iii) Current	2019 \$'000	2018 \$'000
All annual leave, sick leave and the long service leave entitlements representing 10 or more years		
- short-term employee entitlements, that fall due within 12 months after the end of the period measured at nominal	4,229	4,305
- other long-term employee entitlements that do not fall due within 12 months after the end of the period	-	-
	4,229	4,305
(iv) Non-current		
- Long service leave representing less than 10 years of continuous service measured at present value	786	804

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

	2019	2018
Weighted average increase in employee costs	2.50%	2.50%
Weighted average discount rates	1.08%	2.30%
Weighted average settlement period	11	11

(b) Landfill Restoration

Council operates a Landfill at Jackson Street, Glenorchy. Under legislation Council is obligated to rehabilitate the landfill site to a particular standard. Current projections indicate that the landfill site will cease operation in 2023. On closure of the landfill, Council will face close-down and rehabilitation costs. Rehabilitation is occurring progressively with major works planned after the landfill closes in 2023. 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 was recalculated as at 30 June 2019 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. The recalculation resulted in a decrease in the value of the Provision of \$915,000.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

5.2 Provisions (continued)

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

(c) Provision summary

	2019 \$' 000	2018 \$' 000
Current		
Employee entitlements	4,228	4,307
Employee support	47	375
Employment oncosts - Payroll tax	259	262
	4,534	4,944
Non-current		
Employee entitlements	786	804
Landfill restoration	3,119	4,034
Employment oncosts - Payroll tax	47	50
	3,952	4,888
Total provisions	8,486	9,832

Accounting policy

Provisions

Provisions are liabilities of uncertain timing and amount and are recognised where there is a present legal, equitable or constructive obligation as a result of a past event and when the outflow of economic benefits is probable and can be measured reliably.

Employee entitlements provision

Employee entitlements are accrued for salaries, annual leave, personal leave and long service leave in respect of services provided by employees up to the reporting date. The personal leave accrual relates to 25.00% of the outstanding balance, which is payable to permanent employees upon termination.

(i) Short term obligations

Liabilities for wages and salaries, including non-monetary benefits, annual leave and accumulating personal 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 entitlements. All other short-term employee entitlement obligations are presented as payables.

(ii) Other long term employee benefit obligations

The liability for long service 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 entitlements 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 Council 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) Retirement benefit obligations

All employees of the Council are entitled to benefits on retirement, disability or death. Council contributes to various defined benefit plans and defined contribution plans on behalf of its employees.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

5.2 Provisions (continued)

Provisions – Other

Employment on-costs

Payroll tax is not an employee benefit and is recognised separately as a liability when the employment to which it relates has occurred. Payroll tax is included as part of the Council's 'Employee costs' in the Statement of Comprehensive Income. The related liability is included in 'Employment on-costs provision'.

Close-down and restoration costs – Landfill

Close-down and restoration costs include the dismantling and demolition of infrastructure and the removal of residual materials and remediation of disturbed areas. Estimated close-down and restoration costs are provided for in the accounting period when the obligation arising from the related disturbance occurs, whether this is during the development or during the operation phase, based on the net present value of estimated future costs. Provisions for close-down and restoration costs do not include any additional obligations which are expected to arise from future disturbance. The costs are estimated on the basis of a closure plan. The cost estimates were calculated during June 2019 to reflect known developments, e.g. updated cost estimates and revisions to the estimated lives of operation and are subject to formal review at regular intervals, generally once each year.

Close-down and restoration costs are a normal consequence of landfill operations, and the majority of close-down and restoration expenditure is incurred at the end of the life of the operation. Although the ultimate cost to be incurred is uncertain, Council estimates the respective costs based on feasibility and engineering studies using current restoration standards and techniques.

The amortisation or 'unwinding' of the discount applied in establishing the net present value of provisions is charged to the Statement of Comprehensive Income in each accounting period where material. The amortisation of the discount is shown as a finance cost (refer note 16).

Employee support

Employee support is not a direct employee entitlement and is recognised separately as a liability with the transfer of unused Personal Leave from terminating employees and may be used by sick employees where their Leave entitlements have been extinguished. Employee support, established as part of the 2016 Enterprise Agreement, is included as part of the Council's 'Employee costs' in the Statement of Comprehensive Income. The related liability is included in 'Employee support provision'.

5.3 Borrowings

	2019 \$'000	2018 \$'000
Borrowings at the beginning of the year	4,259	5,168
New borrowings	-	-
Repayments	(1,137)	(909)
Borrowings at the end of the year	3,122	4,259
Current borrowings	963	952
Non-current borrowings	2,159	3,307
Total Borrowings	3,122	4,259

The loan portfolio owed by Council to Tascorp has been reviewed by Tascorp effective 30 June 2019. Following this review it was determined that having regard to the fixed rate of interest applicable for the remaining life of each loan, that the approximate net fair value (which equates to current market value) is \$3,228,296 (2018: \$4,367,832) compared to the actual value of \$3,121,785 (2018: \$4,259,000). All loan funds are secured against future council rate revenue.

**Glenorchy City Council
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Notes to and forming part of the financial statements

For the year ended 30 June 2019

5.3 Borrowings (continued)

The maturity profile for Council's borrowings is:

Not later than one year
Later than one year and not later than five years
Later than five years

2019 \$'000	2018 \$'000
963	952
2,020	3,042
139	264
3,122	4,259

Accounting policy

Borrowings

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.

Leases

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the income statement on a straight-line basis over the period of the lease.

5.4 Other current liabilities

Other current liabilities

Trust monie shield (Derwent Entertainment Centre)
Vehicle Funding Facility
Revenue received in advance
Refundable building deposits
Refundable contract deposits
Other refundable deposits
Total Other current liabilities

2019 \$'000	2018 \$'000
-	3
1,337	1,417
1,107	1,058
318	323
-	-
21	38
2,783	2,839

Accounting policy

Other current liabilities

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

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6 Other financial information

6.1 Reserves

	Balance at beginning of year		Transfers between Reserves		Transfers to Reserves		Transfers from reserves		Balance at end of year	
	1-Jul-18 \$'000	1-Jul-17 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	30-Jun-19 \$'000	30-Jun-18 \$'000
Revenue reserves										
Statutory reserves										
Car parking	445	435	-	-	11	10	-	-	456	445
Public open space	636	581	-	-	25	55	-	-	661	636
Incomplete works	-	3,431	-	-	-	-	-	(3,431)	-	-
	1,081	4,446	-	-	36	65	-	(3,431)	1,117	1,081
Other reserves										
Irregular operating expenses	51	101	-	-	51	51	-	(101)	103	51
Landfill future close out costs	2,653	2,340	-	-	69	313	-	-	2,722	2,653
Landfill future plant and equipment	2	2	-	-	0	0	-	-	2	2
Property, plant and equipment	171	166	-	-	4	4	-	-	175	171
City revaluation	176	123	-	-	5	53	-	-	180	176
Asset sales	5,101	4,988	-	-	132	113	-	-	5,233	5,101
Community based programs	(273)	(177)	-	-	9	44	-	(140)	(273)	(273)
Strategic Asset Management Group Capital	8,233	7,815	-	-	270	660	-	(241)	8,503	8,233
	9,314	12,261	-	-	306	725	-	(3,672)	9,620	9,314
Fair Value reserve										
Investment in TasWater	(29,759)	(31,901)	-	-	24,173	2,142	-	-	(5,586)	(29,759)
	(29,759)	(31,901)	-	-	24,173	2,142	-	-	(5,586)	(29,759)
Balance at beginning of year										
	1-Jul-18 \$'000	1-Jul-17 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000	30-Jun-19 \$'000	30-Jun-18 \$'000
Asset revaluation reserves										
Asset revaluation reserve - transport	217,776	211,189	-	-	8,468	6,587	-	-	226,244	217,776
Asset revaluation reserve - buildings and other land	10,214	15,813	-	-	1,895	-	-	(5,599)	12,049	10,214
Asset revaluation reserve - land	51,954	44,689	-	-	-	7,265	-	-	51,954	51,954
Asset revaluation reserve - stormwater and drainage	66,320	63,095	-	-	4,712	3,224	-	-	71,032	66,320
Asset revaluation reserve - plant and vehicles	2,740	2,740	(2,740)	-	-	-	-	-	-	2,740
Asset revaluation reserve - furniture and equipment	867	867	(867)	-	-	-	-	-	-	867
	349,870	338,393	(3,607)	-	15,015	17,077	-	(5,599)	361,279	349,870
Total revenue, fair value and asset revaluation reserves	329,425	318,753	(3,607)	-	39,495	19,943	-	(9,271)	365,513	329,425

**Glenorchy City Council
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Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.1 Reserves (continued)

Nature and purpose of reserves:

Revenue reserves

Revenue reserves for car parking, public open space and community-based programs reflect the statutory or third-party compulsory contributions that are required to be expended for specific purposes in future periods. On that basis, a portion of the operating result must be set aside in these reserves.

The City revaluation reserve represents funds set aside to undertake a city wide revaluation as authorised by the Valuer General. This revaluation occurs every six years.

The Landfill future close out costs reserve is maintained for the restoration or rehabilitation of land to meet planning requirements and environmental standards.

The other reserves noted are maintained to provide for recurring, non-annual expenditure (Irregular operating expenses reserve); to provide for future property, plant and equipment requirements (Property, plant and equipment); and specific expenditure not completed in the previous year (Incomplete works). Net proceeds from asset sales are set aside to fund future property purchases.

Fair value reserve

The Fair value reserve includes the net revaluation increments and decrements arising from the revaluation of Council's share of the investment in TasWater.

Asset revaluation reserves

The Asset revaluation reserves include the net revaluation increments and decrements arising from the revaluation of property, plant and equipment assets in accordance with accounting policy (note 27).

Where a revalued asset is sold, that portion of the asset revaluation reserve which relates to that asset and is effectively realised is transferred directly to Community Equity.

6.2 Reconciliation of net surplus/(deficit) for the period to net cash flows from operating activities

	2019 \$'000	2018 \$'000
Net surplus/(deficit)	4,204	(10,445)
Items not involving cash		
Carrying value of assets sold or retired	1,717	180
Sale of property, plant and equipment	(239)	(254)
Capital government grants and external contributions	(833)	(1,125)
Contribution – non-monetary assets	(3,284)	(4,723)
Depreciation expense	12,655	12,822
Assets written off	30	15,895
Unwinding of discounts applied to provisions	-	156
Bad and Doubtful debts / Impairment Expense	11	7
Unlocated		
Changes in operating assets and liabilities		
(Increase)/decrease in trade and other receivables	14	(376)
(Increase)/decrease in other current assets	150	56
(Increase)/decrease in inventories	(7)	2
Increase/(decrease) in trade and other payables	(111)	1,479
Increase/(decrease) in other current liabilities	(106)	296
Increase/(decrease) in provisions	(431)	188
Net cash from operating activities	13,770	14,158

**Glenorchy City Council
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Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.3 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

Balance as at 1 July 2018

Acquisitions / New leases

Foreign exchange rate movements

Changes in fair value

Other movements

Transfers to / (from) other Government entity

Changes from financing cash flows:

Cash Received

Cash Repayments

Balance as at 30 June 2019

2019 \$'000	2018 \$'000
4,259	5169
-	-
-	-
-	-
-	-
-	-
(1,137)	(910)
3,122	4,259

6.4 Financing arrangements

The credit limit with the Commonwealth Bank of Australia for the vehicle funding facility as at 30 June:

Council has access to an established line of credit to the value of \$2 million. This line of credit has been approved to purchase Council's fleet of vehicles.

The credit limit with the Commonwealth Bank of Australia for Council's purchasing card facility as at 30 June:

2019 \$'000	2018 \$'000
2,000	2,000
60	60

6.5 Superannuation

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 the 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 the vast majority of its employees (around 94%) into various accumulation schemes and for the remaining employees (around 6%), Council makes superannuation contributions to the Quadrant Defined Benefits Fund (the Fund), a sub-fund of the Tasplan Superannuation Fund (Tasplan). The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of AASB 119 *Employee Benefits*, Council does not use defined benefit accounting for these contributions.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.5 Superannuation (continued)

For the year ended 30 June 2019 Council contributed a minimum of 9.5% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, Council is required to meet its share of the deficiency.

Rice Warner Pty Ltd undertook the last actuarial review of the Fund as at 30 June 2017. The review disclosed that at that time the net market value of assets available for funding member benefits was \$58.94 million the value of vested benefits was \$51.17 million, the surplus over vested benefits was \$7.77 million, the value of total accrued benefits was \$50.606 million, and the number of members was 134. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for Council employees.

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.

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

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

The actuarial review concluded that:

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

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

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

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

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

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

- The 2017 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is different from the method used at the previous actuarial review in 2014.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.5 Superannuation (continued)

- Under the aggregate funding method of financing the benefits, the stability of 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, Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.
- In terms of Rule 27.4 of the Tasplan Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b) (A). However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.
- The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).
The Trust Deed does not contemplate the Fund withdrawing from Tasplan. However, it is likely that Rule 27.4 would be applied in this case (as detailed above).
- The Fund is a defined benefit Fund.
- The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus, the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was \$14,119 (2018, \$130,312), and the amount paid to accumulation schemes was \$2,317,602 (2018, \$2,202,707).
- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$15,000, and the amount to be paid to accumulation schemes is \$2,366,000.
- As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2017. Moderate investment returns, since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2020.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2017, showed that the Fund had assets of \$57.48 million and members' Vested Benefits were \$48.39 million. These amounts represented 0.7% and 0.6% respectively of the corresponding total amounts for Tasplan.
- As at 30 June 2018 the fund had 119 members and the total employer contributions and member contributions for the year ending 30 June 2018 were \$1,515,272 and \$266,000 respectively.

**Glenorchy City Council
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Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.6 Commitments of expenditure

(a) Operating lease Commitments

At the reporting date, Council had the following obligations under non-cancellable operating leases (these obligations are not recognised as liabilities):

	2019 \$'000	2018 \$'000
Not later than one year	832	1,117
Later than one year and not later than five years	827	1,567
Later than five years	-	-
	1,659	2,684

The Council leases vehicles and mobile plant and equipment under operating leases, expiring from 1 - 4 years. Leases generally provide the entity with a right of renewal at which time all terms are renegotiated.

Lease payments are initially established based on expected operating criteria and may adjust depending upon material variations in such operating criteria.

The Council leases office equipment under operating leases, expiring from 1 - 3 years. Leases generally provide the entity with a right of renewal at which time all terms are renegotiated. Terms of the leases are fixed at the time of the lease start date.

The Council leases office premises under operating leases, expiring within 1 year. Leases generally provide the entity with a right of renewal at which time all terms are renegotiated. Terms of the lease are fixed at the time of the lease start date.

(b) Capital commitments

Capital expenditure contracted for at the reporting date but not recognised in the financial report as liabilities:

	2019 \$'000	2018 \$'000
Property	-	1,287
Transport	2,588	1,440
Stormwater	739	138
	3,327	2,865
Not later than one year	3,327	2,865
Later than one year and not later than five years	-	-
Later than five years	-	-
	3,327	2,865

(c) Contractual commitments

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

	2019 \$'000	2018 \$'000
Garbage collection and disposal contracts	1,524	1,562
	1,524	1,562

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.6 Commitments of expenditure (continued)**Accounting policy****Operating leases**

Leases in which a significant portion of the risks and rewards of ownership are not transferred to Council as lessee are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Comprehensive Income on a straight line basis over the period of the lease. Council leases vehicles and mobile plant and equipment, office equipment and office premises.

Council leases several parcels of Crown land under lease agreements with the State Government. These leases, in general, do not reflect commercial arrangements, are long-term and have minimal lease payments. Crown land is recognised as an asset in the Statement of Financial Position and carried at fair value when Council establishes that (i) it has control over the land and (ii) it will derive economic benefits from it.

Finance leases

Council has no finance lease obligations at 30 June 2019.

6.7 Contingent liabilities

Council has not identified any matter that would give rise to a contingent liability.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments
a) Accounting policy, terms and conditions

Financial Instruments	Note	Accounting Policy	Terms and Conditions
Financial assets			
Cash and Cash equivalents	4.1	Comprises cash on hand and cash in bank. Term deposits and at call accounts are held to maximise interest returns on surplus cash. Interest revenues are recognised as they accrue.	On call deposits returned an average interest rate of 1.27% (2018: 1.30%). The weighted average interest rate received for investments was 2.59% (2018: 2.60%).
Trade and other receivables			
Receivables rates and charges	4.2	Rates are carried at nominal amounts due plus interest. Rate debts are a charge attached to the rateable land and are recoverable on sale, therefore, no allowance for doubtful debts is made. Interest rates are reviewed annually.	Rates are payable by 2 instalments during the year. Arrears, including deferred rates, attract interest. The interest rate at 30 June 2019 was 10.0% for general rates (2018: 8.72%).
Receivables other	4.2	Receivables are carried at nominal amounts due less any allowance for doubtful debts. An allowance for doubtful debts is recognised when collection in full is no longer probable.	General debtors are unsecured.
Investment at Fair value through Comprehensive Income			
Investment in TasWater	4.5	The investment in TasWater is valued at its fair value at 30 June 2019. Fair value was determined by using Council's ownership interest against the water corporation's net asset value at 30 June 2019.	

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)

Financial instruments	Note	Accounting Policy	Terms and Conditions
Financial liabilities			
Payables	5.1	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 specific trading terms or 30 days, whichever is earlier.
Borrowings	5.3	Loans are carried at amortised cost. Interest is accrued over the period it becomes due and recognised as part of payables.	All loans are secured against the future rate revenue of Council. The weighted average interest rate on borrowings was 4.06% (2018: 4.26%).

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)**Liquidity risk management**

Council manages liquidity risk by maintaining adequate reserves, banking facilities and borrowing facilities. Council monitors cash flows on a regular basis to further reduce liquidity risks.

b) Liquidity and interest rate risk table

The following table details the Council's remaining contractual maturity for its financial liabilities and expected maturity for financial assets:

	Weighted average Interest rate %	2019	2018	Less than 1 year \$'000	2019	2018	1 to 5 years \$'000	2019	2018	More than 5 years \$'000	2019	2018	Non-bearing \$'000	2019	2018	Total \$'000	2019	2018
Financial assets																		
<i>Variable interest rate</i>																		
Cash and cash equivalent assets	2.59%		2.60%	16,650	14,014	-	-	-	-	-	-	-	-	-	-	16,650	14,014	
<i>Non interest bearing</i>																		
Cash and cash equivalent assets				125	129	-	-	-	-	-	-	-	-	-	-	125	129	
Trade and other receivables				969	1,069	-	-	-	-	-	-	-	-	-	-	969	1,069	
Investment in TasWater				-	-	-	-	-	-	-	-	-	-	-	-	191,317	167,145	191,317
<i>Fixed interest rate</i>																		
Trade and other receivables (rates and charges)	8.81%		8.72%	623	507	-	-	-	-	-	-	-	-	-	-	623	507	
Total				18,367	15,719	-	-	-	-	-	-	-	191,317	167,145	-	209,684	182,864	
Financial liabilities																		
<i>Non interest bearing</i>																		
Trade and other payables				3,894	4,004	-	-	-	-	-	-	-	-	-	-	3,894	4,004	
Other current liabilities				2,807	2,839	-	-	-	-	-	-	-	-	-	-	2,807	2,839	
<i>Fixed interest rate</i>																		
Borrowings:																		
- Not later than one year				963	952	-	-	-	-	-	-	-	-	-	-	963	952	
- Later than one year and not later than five years	3.72%		4.20%	-	-	-	-	-	-	-	-	-	-	-	-	2,020	3,042	
- Later than five years	4.06%		5.26%	-	-	-	-	-	-	-	-	-	-	-	-	139	265	
Total				6,701	6,843	2,020	3,042	139	265	-	-	-	-	-	-	9,823	11,102	
Net financial assets/(liabilities)																199,861	171,762	

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)

c) Fair value

The aggregate net fair values of financial assets and financial liabilities, both recognised and unrecognised, at 30 June are as follows:

Financial Instruments	Total carrying amount		Aggregate Net Fair Value	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
Financial Assets				
Cash and cash equivalents	16,776	14,143	16,776	14,143
Investment in TasWater	191,317	167,145	191,317	167,145
Trade and other receivables	1,928	1,919	1,928	1,919
Total Financial Assets	210,021	183,207	210,021	183,207
Financial Liabilities				
Trade and other payables	3,894	4,004	3,894	4,004
Borrowings	3,122	4,259	3,228	4,368
Other liabilities	2,807	2,839	2,807	2,839
Total Financial Liabilities	9,823	11,102	10,039	11,211

d) Credit risk

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

e) Risks and mitigation

Financial risk management

Council undertakes a Strategic and Key Operational risk review on an annual basis. The review evaluates Council's exposure to significant business and financial risks with these outcomes reported to Audit Panel and to Council. The council manages its exposure to key financial risks through this process and also through the independent Internal Audit program. The Audit Panel monitors any key risk exposure activities undertaken and reviews all strategic policy documentation for the Council's management or mitigation of Council's risk exposure.

The Council does not enter into or trade financial instruments including derivative financial instruments, for speculative purposes.

Capital risk management

Council manages its capital to ensure that Council will be able to continue as a going concern while still being able to meet the needs of the community through the optimisation of debt and equity balance. The capital structure of Council consists of debt, which includes the borrowings disclosed in note 5.3, cash and cash equivalents disclosed in note 4.1 and equity including community equity and reserves as disclosed in the Statement of Changes in Equity. Council is not subject to externally imposed capital requirements.

Operating cash flows are used to maintain and expand Council's infrastructure and other assets, as well as to make the routine repayment of maturing debt. Council borrows from Tascorp to meet anticipated funding requirements.

Market risk

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

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)

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 Council uses. Non-derivative interest bearing assets are predominantly short term liquid assets. The interest rate liability risk arises primarily from long term borrowings at fixed rates which exposes Council to fair value interest rate risk.

Council manages the interest rate exposure on the net debt portfolio by appropriate budgeting strategies and obtaining approval for borrowings from Treasury each year.

Council maintains policies to guide management in the undertaking of borrowings and the investment of short term, surplus funds.

Council's Borrowing Policy establishes a structure to ensure the organisation:

- minimise its costs of borrowings;
- minimise its liquidity risk;
- matches the characteristics of debt with those of the assets being funded, where possible; and
- operates its borrowing activities within legislative and common law responsibilities.

Council's Investment of Short Term Funds Policy establishes a structure to ensure the organisation:

- maximises interest earned on surplus funds within prudent risk limits;
- minimise its liquidity risk; and
- operates its investment activities within legislative and common law responsibilities.

Maturity of investments is staggered to provide for interest rate variations and to minimise interest rate risk.

Credit risk

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

- has a policy for establishing credit limits for the entities it deals with;
- may require collateral where appropriate; and
- only invests surplus funds with financial institutions which have a recognised credit rating of A- or above.

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 6.7.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)

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

	Financial Institutions (AAA credit rating)	Government agencies (BBBB credit rating)	Other (min BBB credit rating)	Total
2019				
Cash and cash equivalents	16,776	-	-	16,776
Trade and other receivables	1,905	-	-	1,905
Investments and other financial assets	-	-	-	-
Total contractual financial assets	18,681	-	-	18,681
2018				
Cash and cash equivalents	14,144	-	-	14,144
Trade and other receivables	1,919	-	-	1,919
Investments and other financial assets	-	-	-	-
Total contractual financial assets	16,063	-	-	16,063

Movement in Provisions for Impairment of Trade and Other Receivables

	2019 \$'000	2018 \$'000
Balance at the beginning of the year	1,621	1,649
New Provisions recognised during the year	5	9
Amounts already provided for and written off as uncollectible	1,613	36
Amounts provided for but recovered during the year	-	1
Balance at end of year	13	1,621

Ageing of Trade and Other Receivables

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

	2019 \$'000	2018 \$'000
Current (not yet due)	993	991
Past due by up to 30 days	75	42
Past due between 31 and 180 days	288	302
Past due between 181 and 365 days	255	232
Past due by more than 1 year	294	352
Total Trade & Other Receivables	1,905	1,919

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)

Ageing of individually impaired Trade and Other Receivables

At balance date, other debtors representing financial assets with a nominal value of \$13,368 (2017-18: \$1,621,449) were impaired. The amount of the provision raised against these debtors was \$5,000 (2017-18: \$9,000). The individually impaired debtors relate to general and sundry debtor 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:

	2019	2018
	\$'000	\$'000
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	13	1,622
Total Trade & Other Receivables	<u>13</u>	<u>1,622</u>

Liquidity risk

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

- will not have sufficient funds to settle a transaction on the date;
- will not have sufficient funds to settle a transaction on the date;
- may be unable to settle or recover a financial asset at all.

To help reduce these risks Council:

- has a liquidity policy which targets a minimum level of cash and cash equivalents to be maintained;
- monitors budget to actual performance on a regular basis; and
- limit's set on borrowings in accordance with Council's borrowing policy.

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

f) Sensitivity disclosure analysis

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

- A parallel shift of +0.25% and -0.25% in market interest rates (AUD) from the end of year rate of 1.27% (2018: 1.30%).

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.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.8 Financial instruments (continued)

2019	Interest Rate Risk				
	Carrying amount subject to interest	-0.25% (25 basis points)		+0.25% (25 basis points)	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Market Risk Exposure	\$'000				
Financial Assets:					
Cash and cash equivalents	16,650	(42)	(42)	42	42
Trade and other receivables	623	(2)	(2)	2	2
2018	Interest Rate Risk				
	Carrying amount subject to interest	-0.25% (25 basis points)		+0.25% (25 basis points)	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Market Risk Exposure	\$'000				
Financial Assets:					
Cash and cash equivalents	14,014	(35)	(35)	35	35
Trade and other receivables	507	(1)	(1)	1	1

6.9 Events occurring after balance date

- i) There are no events that occurred after balance date that will have a material impact on the financial position of the Council.

6.10 Fair value measurements

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

- Investment properties
- Property, infrastructure, plant and equipment
- Buildings and other land improvements
- Land
- Transport
- Stormwater and drainage
- Valuation roll

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. This asset category comprises land as disclosed in note 4.6. 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'.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.10 Fair value measurements (continued)
a) Fair value hierarchy

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

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2019.

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

As at 30 June 2019					
Recurring fair value measurements	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Investment properties	4.6	-	-	-	-
Transport	4.6	-	-	545,084	545,084
Stormwater and drainage	4.6	-	-	222,007	222,007
Land	4.6	-	207,174	-	207,174
Buildings and other land improvements	4.6	-	-	104,520	104,520
Valuation roll	4.6	-	-	370	370
		-	207,174	871,981	1,079,155
Non-recurring fair value measurements					
Assets held for sale	4.8	-	737	-	737
		-	737	-	737

As at 30 June 2018

Recurring fair value measurements	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Investment properties	4.6	-	-	-	-
Transport	4.6	-	-	521,317	521,317
Stormwater and drainage	4.6	-	-	216,965	216,965
Land	4.6	-	206,703	-	206,703
Buildings and other land improvements	4.6	-	-	90,242	90,242
Valuation roll	4.6	-	-	370	370
		-	206,703	828,894	1,035,597
Non-recurring fair value measurements					
Assets held for sale	4.8	-	-	-	-
		-	-	-	-

Transfers between levels of the hierarchy

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.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.10 Fair value measurements (continued)

Transfers between levels of the hierarchy

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

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

Land

Land fair values were determined by the Valuer-General effective 30 June 2018.

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 acquired since 30 June 2008 has been recognised in past Financial Reports as part of road assets. Land under roads acquired prior to 30 June 2008 was recognised for the first time in the 2016 Financial Report, consistent with the Report to Parliament by the Auditor-General No. 5 of 2013-2014 Infrastructure Financial Accounting in Local Government. Because of its materiality, land under roads is now reported within the land category of non-current assets. Those assets previously recognised have been removed from road assets for inclusion in land under roads.

Buildings and other land improvements

The fair value of buildings including buildings of a specialist nature (eg heritage buildings) and including Parks and recreation infrastructure were determined by a qualified independent Valuer effective 30 June 2018 and indexed at 3.38% for the financial year ended 30 June 2019. The most significant input into this valuation approach was price per square metre.

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.

As part of the revaluation, significant components were separately identified and new useful lives were assigned to each component. As a result depreciation expense is expected to increase in future periods due to shorter useful lives being applied over a number of components.

Infrastructure assets

All Council infrastructure assets were fair valued using written down current replacement cost (CRC). This valuation comprises the asset's gross replacement cost 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 material) 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.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.10 Fair value measurements (continued)

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in note 4.6.

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

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

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements for high traffic areas that were constructed after 1984 are constructed to depths of 40cm. All other pavements are constructed to depths of 20cm or less. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists, and labour rates are based on Council's Enterprise Bargaining Agreement (EBA) with a percentage provision for any other employee on costs.

A full revaluation of transport assets was undertaken as at 30 June 2017 and indexed at 2.42% for the financial year ended 30 June 2018 and at 3.38% for the financial year ended 30 June 2019. A review of transport infrastructure useful life was undertaken by Council's Asset Management Coordinator effective 30 June 2016. A comprehensive review including benchmarking, sample testing and collating condition data was undertaken. In addition, a suitably qualified expert was engaged to review and endorse the proposed changes.

A full valuation of bridge assets was undertaken by independent valuers (AuSpan) effective 30 June 2017. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

Stormwater and drainage

A review of useful life for drainage infrastructure was undertaken by Council's Engineer and Asset Coordinator effective 30 June 2015. Similar to roads, stormwater and drainage assets are managed in segments; pits and pipes being the major components. A full revaluation of Stormwater and drainage assets as at 30 June 2016 and indexed at 1.50% for the financial year ended 30 June 2017, at 2.42% for the financial year ended 30 June 2018, and at 3.38% for the financial year ended 30 June 2019.

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 type of asset component. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Other infrastructure

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

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

6.10 Fair value measurements (continued)**d) Valuation processes**

Council uses unit rates based on internal estimating software where available or a contracted rate when the internal information is not available. Where there is no basis to provide a rate from these two sources Rawlinson's Construction Cost Guide is used.

Council's current policy for the valuation of property, infrastructure, plant and equipment, investment properties and investment in TasWater (recurring fair value measurements) is set out in note 4.5.

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

e) 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 (refer note 4.6).

Council borrowings are measured at amortised cost with interest recognised in the Statement of Comprehensive Income when incurred. The fair value of borrowings disclosed in note 5.3 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).

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7 Other Matters

7.1 Related party transactions

i) Responsible Persons

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

Aldermen

Kristie Johnston, Mayor
Matt Stevenson, Deputy Mayor
Peter Bull
Melissa Carlton
Jan Dunsby
Simon Fraser
Steven King
Gaye Richardson
Kelly Sims
Rebecca Thomas

Key Management Personnel

Tony McMullen, General Manager	(01/07/2018 to 30/06/2019)
Sam Fox,	
- Director Development and Customer Service	(08/10/2018 to 14/04/2019)
- Director Strategy and Development	(15/04/2019 to 30/06/2019)
Paul Garnsey, Acting Director, City Services and Infrastructure	(01/07/2018 to 08/10/2018)
William Richardson, Acting Chief Financial Officer	(01/07/2018 to 08/10/2018)
David Ronaldson,	
- Acting Director, Community Economic Development and Business	(01/07/2018 to 05/10/2018)
- Director Community and Strategy	(06/10/2018 to 14/04/2019)
- Director Community and Customer Service	(15/04/2019 to 30/06/2019)
Edward Ross, Director, Infrastructure and Works	(01/07/2018 to 30/06/2019)
Simon Scott, Acting Director, Corporate Governance	(01/07/2018 to 08/10/2018)
Jenny Self, Director, Corporate Services	(08/10/2018 to 30/06/2019)

ii) Aldermen Remuneration

2019	Allowances	Vehicles ¹	Total Compensation AASB 124	Expenses	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Mayor	101,754	9,243	110,997	1,655	112,652
Deputy Mayor	49,275		49,275	814	50,089
Alderman	232,589		232,589	3,962	236,551
	383,618	9,243	392,861	6,431	399,292

2018	Allowances	Vehicles ¹	Total Compensation AASB 124	Expenses	Total allowances and expenses section 72
	\$	\$	\$	\$	\$
Commissioner	131,247	4,177	135,424	-	135,424
Mayor	41,316	4,212	45,528	1,499	47,027
Deputy Mayor	20,007	-	20,007	194	20,201
Alderman	94,438	-	94,438	339	94,777
	287,008	8,389	295,397	2,032	297,429

¹ Includes total cost of providing and maintaining vehicle s provided for private use, including registration, insurance, fuel, other consumables and maintenance costs.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.1 Related party transactions (continued)

iii) Key Management Personnel Remuneration

2019	Remuneration band	Number of employees	Short term employee benefits				Post-employment benefits	
			Salary ¹ \$	Vehicles ² \$	Other Allowances and Benefits ³ \$	Super-annuation ⁴ \$	Non-monetary Benefits ⁵ \$	Total \$
	\$40,001 - \$60,000	2	87,249	-	-	11,342	6,346	104,937
	\$60,001 - \$80,000	1	53,265	-	1,060	6,925	4,863	66,113
	\$160,001 - \$180,000	2	273,308	5,300	-	35,530	15,391	329,529
	\$200,001 - \$220,000	2	345,375	5,064	-	44,899	12,915	408,253
	\$260,001 - \$280,000	1	233,654	6,498	-	28,673	(2,559)	266,265
			992,851	16,862	1,060	127,368	36,954	1,175,096

2018	Remuneration band	Number of employees	Short term employee benefits				Post-employment benefits	
			Salary ¹ \$	Vehicles ² \$	Other Allowances and Benefits ³ \$	Super-annuation ⁴ \$	Non-monetary Benefits ⁵ \$	Total \$
	\$40,001 - \$60,000	1	32,692	-	1,346	4,425	3,345	41,808
	\$60,001 - \$80,000	1	77,008	-	-	7,733	(21,693)	63,048
	\$140,001 - \$160,000	1	113,593	-	3,487	14,625	14,760	146,465
	\$160,001 - \$180,000	3	398,222	-	89,000	61,394	(24,789)	523,827
	\$180,001 - \$200,000	1	154,649	-	-	20,104	19,041	193,794
	\$260,001 - \$280,000	1	209,328	-	150	26,651	29,384	265,513
	\$360,001 - \$380,000	1	216,757	1,637	192,841	37,076	(78,569)	369,742
			1,202,249	1,637	286,824	172,008	(58,521)	1,604,197

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

²Includes total cost of providing and maintaining vehicle s provided for private use, including registration, insurance, fuel, other consumables and maintenance costs.

³Other benefits include all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, termination payments and any other compensation paid and payable.

⁴Superannuation means the contribution to the superannuation fund of the individual.

⁵Other long-term employee benefits, including long-service leave or sabbatical leave, jubilee or other long-service benefits, long-term disability benefits and, if they are not payable wholly within twelve months after the end of the period, profit-sharing, bonuses and deferred compensation; other non-monetary benefits (such as housing, subsidised goods or services etc).

⁶Other non-monetary benefits include annual and long service leave movements.

iv) Remuneration Principles

Alderman

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

Executives

Remuneration of 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.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.1 Related party transactions (continued)

v) Transactions with related parties

A review of Council's records has revealed that there were no significant related party transactions during the 2018-19 financial year.

vi) Transactions with related parties that have not been disclosed

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

- Payment of rates on a primary residence
- Dog registration
- Use of Council's swimming pool

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

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

7.2 Special committees

a) Special committees

Glenorchy City Council recognises a special committee when the committee has been adopted by Council under section 24 of the *Local Government Act 1993*.

The Glenorchy Brass Band is a special committee of Council and maintains its own books and records and operates a separate bank account.

The operations of the Glenorchy Brass Band during 2018-19 were as follows:

	Income 2019 \$'000	Expenditure 2019 \$'000	Net result 2019 \$'000	Cash at Bank 2019 \$'000
Glenorchy Brass Band	25	23	2	8

These results have been consolidated into Council's financial report.

b) Audit Panel

Glenorchy City Council has an Audit Panel established under section 85 of the *Local Government Act 1993*. Under section 85B of the Act, the Audit Panel complies with the requirements under the Local Government (Audit Panels) Order 2014. All expenses associated with the Audit Panel has been included in the Financial Report.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.3 Significant Business Activities

	Derwent Entertainment		Landfill Operations		Childcare Centres	
	2019	2018	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<i>Revenue</i>						
Government Grants	-	-	-	-	1,030	736
User Charges	1,586	1,228	5,246	2,807	485	551
Other Income	80	55	50	49	32	55
Total Revenue	1,666	1,283	5,296	2,857	1,548	1,341
<i>Expenditure</i>						
<i>Direct</i>						
Employee Costs	722	651	1,093	1,132	1,299	1,304
Material and Contracts	899	769	1,676	1,241	147	132
Other	4	16	19	(2,326)	1	1
<i>Indirect</i>						
Engineering & Administration	203	180	349	6	181	180
Total Expenses	1,828	1,616	3,137	53	1,627	1,617
	(163)	(332)	2,159	2,804	(79)	(276)
<i>Notional cost of free services received</i>						
<i>Capital Costs</i>						
Depreciation and amortisation	194	869	15	1	46	30
Opportunity cost of capital	345	403	32	18	36	21
Total Capital Costs	538	1,272	48	19	82	51
<i>Competitive neutrality adjustments</i>						
Rates and land tax	57	52	16	11	23	8
	(758)	(1,656)	2,096	2,773	(185)	(335)
<i>Calculated Surplus/(Deficit)</i>						
Tax Equivalent rate	30%	30%	30%	30%	30%	30%
Taxation equivalent	-	-	629	832	-	-
Net Surplus/(Deficit)	(758)	(1,656)	1,467	1,941	(185)	(335)

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 Derwent Entertainment Centre, Landfill Operations and Childcare Centres 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 rate 2016-17 rate calculation.
- engineering and administration costs have been based upon a charge of 12.5% of direct operating costs.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.4 Management Indicators

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
a) Underlying surplus or deficit					
Recurrent income*		59,302	55,275	54,002	51,835
Less recurrent expenditure#		59,242	55,188	53,399	52,239
Underlying surplus/deficit	>\$0	60	87	603	(404)

* Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.

Recurrent expenditure excludes costs associated with the restructure and impairment expenses.

b) Underlying surplus ratio

Underlying surplus or deficit		60	87	603	(404)
Recurrent income*		59,302	55,275	54,002	51,835
Underlying surplus ratio %	2.5% - 5.0%	0.10%	0.16%	1%	(1%)

This ratio serves as an overall measure of financial operating effectiveness.

Council's underlying surplus/deficit reflects deficits in three of the last four years. The negative ratios indicate that Council did not generate sufficient revenue to fulfil its operating requirements. Council is budgeting for an ongoing sustainable financial position in 2018/19 as a result of the rise in general rate income.

c) Net financial liabilities

Liquid assets		18,680	16,349	13,385	16,097
Less total liabilities		18,284	20,934	19,709	21,576
Net financial liabilities	>\$0	396	(4,585)	(6,324)	(5,479)

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 recorded negative results in three of the last four years, primarily due to the reduction in Council's cash holdings as capital grant funding has been expended on capital works projects. Council adopted a Long Term Financial Management Plan as part of the 2018/19 Budget on 25 June 2018 that plans within three years a surplus of Liquid Assets over Total Liabilities.

d) Net financial liabilities ratio

Net financial liabilities		396	(4,585)	(6,324)	(5,479)
Recurrent income*		59,302	55,275	54,002	51,835
Underlying surplus ratio %	0% - (50%)	0.67%	(8.29%)	(12%)	(11%)

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

As noted in note (c) the declining trend reflects Council's reducing cash balances that has included capital grant funding for projects close to being completed.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.4 Management indicators (continued)

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'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>Transport</i>					
Depreciated replacement cost		292,012	283,731	276,966	264,355
Current replacement cost		545,084	521,317	503,894	485,587
Asset consumption ratio %	40-60%	54%	54%	55%	54%
<i>Buildings and other land improvements</i>					
Depreciated replacement cost		48,543	37,430	45,459	45,377
Current replacement cost		104,502	90,242	95,899	92,085
Asset consumption ratio %	40-60%	46%	41%	47%	49%
<i>Stormwater and drainage</i>					
Depreciated replacement cost		144,144	137,294	143,791	179,084
Current replacement cost		226,468	216,965	216,038	356,038
Asset consumption ratio %	40-60%	64%	63%	67%	50%

This ratio indicates the level of service potential available in Council's existing asset base. All classes reported above are within the target range.

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
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>Transport</i>					
Projected capital funding outlays**		100,345	97,439	82,533	81,000
Projected capital expenditure funding***		100,345	97,439	82,533	81,000
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Buildings and other land improvements</i>					
Projected capital funding outlays**		27,127	25,046	21,894	21,700
Projected capital expenditure funding***		27,127	25,046	21,894	21,700
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Stormwater and drainage</i>					
Projected capital funding outlays**		15,623	16,561	17,910	19,000
Projected capital expenditure funding***		15,623	16,561	17,910	19,000
Asset renewal funding ratio %	90-100%	100%	100%	100%	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. The above results indicate that the Council is presently planning to fund all required asset renewal over the next 25 year period.

**Glenorchy City Council
Financial Report**

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.4 Management indicators (continued)

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
g) Asset sustainability ratio					
Capital expenditure on replacement/renewal of existing assets		7,819	6,959	11,179	11,481
Annual depreciation expense		12,655	12,822	12,494	12,882
Asset consumption ratio %	100%	62%	54%	89%	89%

This ratio indicates whether Council is maintaining operating capacity through renewal of its existing asset base.

The ratio trend over the last four years reflects the current long term strategy to maintain replacement and renewal capital programs for the long term sustainability of Council's assets.

As at 30 June 2019		Capital renewal expenditure \$'000	Capital new/upgrade expenditure \$'000	Total Capital Expenditure \$'000
Asset Class				
Buildings and other land improvements		654	2,018	2,672
Transport		5,568	896	6,465
Stormwater		870	478	1,348
Other		726	445	1,171
Total		7,819	3,837	11,656

As at 30 June 2018		Capital renewal expenditure \$'000	Capital new/upgrade expenditure \$'000	Total Capital Expenditure \$'000
Asset Class				
Buildings and other land improvements		515	1,734	2,249
Transport		4,083	1,821	5,904
Stormwater		913	190	1,103
Other		1,448	1,372	2,820
Total		6,959	5,117	12,076

7.5 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

Revenues, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense. Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from the ATO is included as part of current receivables or payables in the Statement of Financial Position.

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.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.5 Other significant accounting policies and pending accounting standards (continued)

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 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 12 months, being Council's operating 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) Comparative information

Where required by Accounting Standards or other requirements, comparative figures are adjusted to conform with changes in presentation for the current financial year.

e) Budget

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

f) 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.

g) 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 and inclusive of the GST payable.

h) Adoption of new and amended accounting standards

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

i) AASB 9 Financial Instruments

This standard replaces the existing standard, AASB 139: Financial Instruments: Recognition and Measurement and revises classification, measurement and disclosure of financial assets and liabilities. It reduces the number of categories for financial assets and simplifies the measurement choices, including the removal of impairment testing of assets measured at fair value. Classification of financial assets is determined by Council's business model for holding the particular asset and its contractual cash flows. Council has applied this standard from 1 July 2018 using a retrospective approach with cumulative catch-up. This does not require Council to restate comparative figures, but does require the presentation of

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.5 Other significant accounting policies and pending accounting standards (continued)

both qualitative and quantitative disclosures for affected items, along with a corresponding adjustment to the opening balance of Accumulated surpluses for transitional effects of re-measurement.
There was no impact of adopting AASB 9 as at 1 July 2018.

i) Pending Accounting Standards

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

ii) AASB 15 Revenue from Contracts with Customers

The standard has been deferred by AASB 2016-7 Deferral of AASB15 for Not-for-Profit Entities, until the 2019-20 reporting period. AASB 15 introduces a five-step process for revenue recognition, with the core principle of the new standard being for entities to recognise revenue to depict the transfer of goods or services to customers in amounts that reflect the consideration (that is, payment) to which the entity expects to be entitled in exchange for those goods or services.

Accounting policy changes will arise in the timing of revenue recognition, treatment of contract costs and contracts which contain a financing element. Council has analysed the new revenue recognition requirements noting that future impacts include:

- Depending on the respective contractual terms, the new requirements of AASB 15 may result in a change to the timing of revenue from sales of goods and services such that some revenue may need to be deferred as a liability to a later reporting period to the extent that Council has received cash, but has not met its associated performance obligations, (a promise to transfer a good or service).
- Grants received to construct non-financial assets controlled by Council will be recognised as a liability, and subsequently recognised progressively as revenue as Council satisfies its performance obligations under the grant. At present, such grants are recognised as revenue upfront.
- Other grants presently recognised as revenue upfront may be eligible to be recognised as revenue progressively as the associated performance obligations are satisfied, but only if the associated performance obligations are enforceable and sufficiently specific.
- Grants that are not enforceable and/or not sufficiently specific, will not qualify for deferral, and continue to be recognised as revenue as soon as they are controlled. Council receives several grants for which there are no sufficiently specific performance obligations, for example the Commonwealth Financial Assistance Grants. These grants will continue being recognised as revenue upfront assuming no change to the current grant arrangements.
- For Council there will be a significant effect in the treatment of all grants with sufficiently specific performance obligations where the conditions have yet to be fulfilled at year end. Council currently presents unexpended grant income received in note 7. Council's assessment is that the grant amounts received unexpended for the year, will be deferred as a liability under AASB15 and progressively recorded as income as performance obligations are fulfilled.

The amortised cost model is available for debt assets meeting both a business model and cash flow characteristics tests. Amortised cost is to be used for assets with contractual terms giving rise to principal and interest payments. Where the business model is achieved by both collecting the contractual cash flows and from selling the financial asset, it may be classified as fair value through other comprehensive income. Any financial asset not held in either of these classifications.

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

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

AASB 1058 supersedes all the income recognition requirements relating to councils, previously in AASB 1004 Contributions. The timing of income recognition under AASB 1058 depends on whether a transaction gives rise to a liability or other performance obligation, or a contribution by owners, related to an asset (such as cash or another asset) received. AASB 1058 applies when Council receives volunteer services or enters into other transactions in which the consideration to acquire an asset is significantly less than the fair value of the asset, and where the asset is principally to enable Council to further its objectives. Council does not anticipate a material impact upon the introduction of the standard.

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.5 Other significant accounting policies and pending accounting standards (continued)

In cases where Council enters into other transactions, Council recognises and measures the asset at fair value in accordance with the applicable Australian Accounting Standard (e.g. AASB 116 Property, Plant and Equipment). If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by council (i.e. an in-substance acquisition of a non-financial asset), Council recognises a liability for the excess of the fair value of the transfer over any related amounts recognised. Council will recognise income as it satisfies its obligations under the transfer, similarly to income recognition in relation to performance obligations under AASB 15 as discussed above. AASB 1058 also encompasses non-contractual statutory income such as rates, taxes and fines. Council currently recognises income when received. Under AASB 1058, income is recognised when the taxable event has occurred. An impact for Council is that prepaid rates received prior to the beginning of a rating period, will now be recognised as a financial liability until the commencement of that rating period. The impact to Council will be nil, as revenue recognised when received from Rates and charges in advance, is already being recorded as a liability (refer notes 5.4) with revenue deferred until the commencement of the applicable rating period.

iii) AASB 16 Leases

This standard is applicable to annual reporting periods beginning on or after 1 January 2019. Council will apply the standard from 1 July 2019. Exemptions allow councils to apply AASB 117 for the 30 June 2019 reporting year. AASB 16 introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. A lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligations to make lease payments. AASB 16 will result in most of Council's operating leases being brought onto the statement of financial position. There are limited exceptions relating to short-term leases and low-value assets which may remain off the balance sheet. Council's existing lease commitments are disclosed in Note 6.6. The calculation of the lease liability will take into account appropriate discount rates, assumptions about the lease term, and increases in lease payments. A corresponding right to use assets will be recognised, which will be amortised over the term of the lease. Rent expense will no longer be shown. The profit and loss impact of the leases will be through amortisation and interest charges. Council's current operating lease expenditure is shown at Note 6.6. In the Statement of Cash Flows lease payments will be shown as cash flows from financing activities instead of operating activities. Lessor accounting under AASB 16 remains largely unchanged. For finance leases, the lessor recognises a receivable equal to the net investment in the lease. Lease receipts from operating leases are recognised as income either on a straight-line basis or another systematic basis where appropriate. Council will apply the standard from 1 July 2019 using a retrospective approach with cumulative catch-up with an adjustment to Accumulated surpluses for the difference in accounting treatment on initial adoption.

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

The amendments address an acknowledge inconsistency between the requirements in AASB 10, and those in AASB 128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture. The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary. Council is yet to determine a likely financial impact but anticipates that will have no material impact.

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

Glenorchy City Council Financial Report

Notes to and forming part of the financial statements

For the year ended 30 June 2019

7.6 Material budget variations

Council's original budget was adopted by Council on 25 June 2018. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity, the weather, and decisions made by the Council. Material variations of more than 10% are explained below:

Revenues

Interest

Interest was up \$124,000 on budget due to higher than budgeted interest rates and slightly higher than expected cash balances due to lower than expected expenditures.

Grants

Grant revenue was down \$515,000 due to a delay in receipt of budgeted income from the State Government being reimbursement for expenditure incurred remediating Council infrastructure arising from the May 2018 flood events, partially offset by increased child care income from increased enrolments.

Contributions – cash

Cash contributions are up \$25,000 primarily due to a higher than budgeted receipt from the DEC ticket seller.

Other income

Other income is up primarily due to the receipt of unbudgeted insurance refunds.

Contributions – non-monetary assets

Council does not budget for Non-monetary Contributions due to the variability of the value of the assets donated. Council received assets with a fair value of \$3,284,000 during the 2018-19 financial year.

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

Net loss on the disposal of assets was up \$1,409,00 over budget primarily due to unforeseen costs associated with the renewal of Council assets.

Capital grants received specifically for new or upgraded assets

Unbudgeted Capital grants were received for the Granton Cycleway, Eady Street sporting facility and a Flood Early Warning Alert System.

Expenses

Finance costs

Finance costs are higher than expected due to the discount on the unwinding of the Provision for Landfill Remediation not being processed this year with the Provision being separately calculated and reduced.

Procurement Exemption Register 18 September 2019 to 17 October 2019

Contractor or Supplier	Value (ex GST)	Grounds for Exemption (Code Clause 9.2)	Description of the grounds from the Code for Tenders and Contracts	Description of the circumstances	Description of the commodities (i.e. works, goods and/or services) purchased	Requesting Officer	Approving Officer	Title	Date approved
Timmins Ray	\$10,656.25	(c) and (f)	The supplier sought to be retained has historical knowledge of the project associated with the relevant procurement	The collapse of SKM recycling had the potential to be a significant crisis for recycling in Southern Tasmania. Council engaged Timmins Ray public relations to manage communications on behalf of the four metropolitan Councils in Greater Hobart, with the agreement of those Councils. Due to the urgent nature of the advice required, and Timmins Ray's detailed knowledge of Council's operations, it was not practical to obtain quotes or raise a purchase order.	Public relations advice and consultancy for the four metropolitan Councils in relation to the collapse of SKM and maintaining regional recycling arrangements	B Hannan	J Self	DCS	25-Sep-19
Timmins Ray	\$9,465.50	(c) and (f)	The supplier sought to be retained has historical knowledge of the project associated with the relevant procurement	The departure of Council's Communications and Marketing Advisor in March has required the assistance of Timmins Ray to provide strategic communications advice and assistance.	Public relations advice and consultancy	B Hannan	J Self	DCS	25-Sep-19
Timmins Ray	\$4,743.75	(c) and (f)	The supplier sought to be retained has historical knowledge of the project associated with the relevant procurement	The collapse of SKM recycling had the potential to be a significant crisis for recycling in Southern Tasmania. Council engaged Timmins Ray public relations to manage communications on behalf of the four metropolitan Councils in Greater Hobart, with the agreement of those Councils. Due to the urgent nature of the advice required, and Timmins Ray's detailed knowledge of Council's operations, it was not practical to obtain quotes or raise a purchase order. An exemption form dated 25 September 2019 was prepared for the August invoice. This is for the September invoice. Please note that (by agreement) Council will be reimbursed by the other three metropolitan Councils for their share of the fees, meaning that Council will only be liable for \$1,185.75 from this invoice. The same arrangement was applied to the August invoice.	Public relations advice and consultancy for the four metropolitan Councils in relation to the collapse of SKM and maintaining regional recycling arrangements	B Hannan	J Self	DCS	30-Sep-19



Audio Recording of Council Meetings

Title	Audio Recording of Council Meetings
Council Resolution	#####
Responsible Directorate	Corporate Services
Due for Review	Four (4) years from Council Resolution Date
Strategic Plan Reference	<u>Leading Our Community</u> Objective 4.1 Govern in the best interests of our community Strategy 4.1.1 Manage Council for maximum efficiency, accountability and transparency Strategy 4.1.3 Maximise regulatory compliance in Council and the community through our systems and processes
ECM	Council Policy

PURPOSE

This policy provides direction as to the management of the audio recording of meetings of Glenorchy City Council.

SCOPE

This policy applies to all formal Council meetings (including special meetings).

It does not apply to any other meetings at Council including meetings of the Audit Panel, Council committees or special committees, or Council workshops.

STATUTORY REQUIREMENTS

Under Regulations 33(1) and (4) (Audio recording of Meetings) of the *Local Government (Meeting Procedures) Regulations 2015* (Regulations), Council 'may determine that an audio recording is to be made of any meeting or part of a meeting' and 'may determine any other procedures relating to audio recording of meetings it considers appropriate', respectively.

Under Regulation 33(2)(a) and (b), having made that determination that an audio recording is to be made of any meeting or part of a meeting, that audio recording of the meeting that is not closed to the public must:

- be retained by the Council for at least six months, and
- made available for listening on written request by any person.

If after the minutes of a meeting have been confirmed as a true record a discrepancy between the minutes and an audio recording of that meeting or part of that meeting is noticed, the Council, at the next appropriate meeting, is to review the audio recording and either confirm that the minutes are a true record or amend the minutes to reflect the audio recording and then confirm the minutes as amended to be a true record: Regulation 33(3).

Acts	<i>Local Government Act 1993</i> <i>Right to Information Act 2009</i>
Regulations	<i>Local Government (Meeting Procedures) Regulations 2015</i>
Australian/International Standards	n/a



POLICY STATEMENT

Subject to any limitations in this policy, Council will make audio recordings of all ordinary and special meetings of Council, including both the open and closed parts of Council meetings.

If recorded, only the audio recording of proceedings made of meetings or parts of meetings open to the public will be made available to the public. Under no circumstances will audio recordings of closed meetings of Council be made available to the public. Any audio recordings of closed meetings of Council will be destroyed after the confirmation of the minutes by Council.

Where technical constraints or difficulties mean that making that an audio recording of a meeting is not possible, the Chairperson will advise those present that the meeting is not being recorded. If an audio recording is not made, or if an audio file becomes corrupt or unreadable for any reason, this information will be noted on Council's website.

At the commencement meetings being audio recorded, the Chairperson will announce to all present that:

- an audio recording of the meeting will be made and will last the length of the open to the public part of that meeting, unless otherwise terminated by the Chairperson.
- members of the public are not permitted to make audio recordings of Council meetings.

The Chairperson may use any form of words to convey the above messages that they consider appropriate.

The Chairperson has the authority at any time of the proceedings to direct the termination of the audio recording of a meeting. However, the Chairperson should only terminate the audio recording in exceptional circumstances including (but not limited to):

- if a person's safety may be placed at risk by the continuation of the audio recording
- it is clearly evident that the discussion is, or is potentially likely to be:
 - defamatory
 - discriminatory (including vilification, inciting hatred and/or offensive behaviour)
 - an infringement of copyright
 - a breach of privacy and/or unlawful disclosure of personal information
 - a release of privileged or confidential information of Council.

Council will ordinarily make any audio recordings of open Council meetings available on Council's website (but may, at its discretion, decide not to). Any recordings made available on Council's website will be considered by Council as a routine disclosure under the *Right to Information Act 2009*.

The original unmodified audio recording will be retained in accordance with Council's information management requirements.



BACKGROUND

Under regulation 33(1) (Audio Recording of Meetings) of the Regulations, Council 'may determine that an audio recording is to be made of any meeting or part of a meeting'.

A consideration in implementing audio recording is the increased exposure to litigation resulting from public discourse at meetings. Unlike Parliament, meetings of Council are not subject to parliamentary privilege, and both Council and the individual may be liable for things that are said that may be regarded as offensive, derogatory and/or defamatory.

It is therefore essential that Council is vigilant when audio recording its meetings to minimise any risks of litigation.

DOCUMENT CONTROL

Version:	2.0	Commencement Date:	[DATE]
Minutes Reference	Council meeting, [DATE], item ##		
Previous Versions:	Version 1.0: Audio Recordings of Meetings of Council Adopted 26 October 2015 (item 17)		
Responsible Directorate	Corporate Services	Controller:	Executive Officer



Audio Recordings of Meetings of Council Meetings

Title	Audio Recordings of Council Meetings of Council
Council Resolution	#####
Responsible Directorate	Corporate Services
Due for Review	Four (4) years from Council Resolution Date
Strategic Plan Reference	<u>Leading Our Community</u> Objective 4.1 Govern in the best interests of our community Strategy 4.1.1 Manage Council for maximum efficiency, accountability and transparency Strategy 4.1.3 Maximise regulatory compliance in Council and the community through our systems and processes
ECM	Council Policy

STATEMENT PURPOSE

This policy provides direction as to the management of the audio recording of ~~specific~~ meetings of Glenorchy City Council.

SCOPE

This policy applies to all formal Council meetings (including special meetings).

~~These meetings are generally held in the Council Chambers at 374 Main Road, Glenorchy.~~

It does not apply to any other meetings at Council including meetings of the Audit Panel, Council committees or special committees, or Council workshops.

STATUTORY REQUIREMENTS

Under Regulations 33(1) and (4) (Audio recording of Meetings) of the Local Government (Meeting Procedures) Regulations 2015 (Regulations), Council 'may determine that an audio recording is to be made of any meeting or part of a meeting' and 'may determine any other procedures relating to audio recording of meetings it considers appropriate', respectively.

Under Regulation 33(2)(a) and (b), having made that determination that an audio recording is to be made of any meeting or part of a meeting, that audio recording of the meeting that is not closed to the public must:

- be retained by the Council for at least six months, and
- made available for listening on written request by any person.

If after the minutes of a meeting have been confirmed as a true record a discrepancy between the minutes and an audio recording of that meeting or part of that meeting is noticed, the Council, at the next appropriate meeting, is to review the audio recording and either confirm that the minutes are a true record or amend the minutes to reflect the audio recording and then confirm the minutes as amended to be a true record: Regulation 33(3).

Acts	<i>Local Government Act 1993</i>
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Audio Recordings of Meetings of Council Meetings

	Right to Information Act 2009
Regulations	Local Government (Meeting Procedures) Regulations 2015
Australian/International Standards	n/a

PROVISIONS ~~POLICY STATEMENT~~

~~Under Regulations 33(1) and (4) (Audio recording of Meetings) of the Local Government (Meeting Procedures) Regulations 2015 (Regulations), Council 'may determine that an audio recording is to be made of any meeting or part of a meeting' and 'may determine any other procedures relating to audio recording of meetings it considers appropriate', respectively.~~

~~Under Regulation 33(2)(a) and (b), having made that determination that an audio recording is to be made of any meeting or part of a meeting, that audio recording of the meeting that is not closed to the public must:~~

- ~~• be retained by the Council for at least six months, and~~
- ~~• made available for listening on written request by any person.~~

~~If after the minutes of a meeting have been confirmed as a true record a discrepancy between the minutes and an audio recording of that meeting or part of that meeting is noticed, the Council, at the next appropriate meeting, is to review the audio recording and either confirm that the minutes are a true record or amend the minutes to reflect the audio recording and then confirm the minutes as amended to be a true record: Regulation 33(3).~~

Subject to any limitations in this policy, Council will make audio recordings of all ordinary and special meetings of Council, including both the open and closed parts of Council meetings.

If recorded, only the audio recording of proceedings made of meetings or parts of meetings open to the public will be made available to the public. Those parts of meetings which are closed to the public and may be audio recorded by Council, will ~~Under no circumstances will audio recordings of closed meetings of Council~~ be made available to the public. Any audio recordings of closed meetings of Council will be destroyed upon after the confirmation of the minutes by Council.

~~The Chairperson will put to the vote by a simple majority as to whether any parts of meetings which are closed to the public are to be recorded in the first instance.~~

AUDIO RECORDING OF MEETINGS OF COUNCIL

~~Where practicable, the specified meetings of Council will be audio recorded. If in the situation of a Where technical constraints or difficulties mean that making that an audio recording of a meeting is not possible, then the Chairperson will advise those present of the circumstances that the meeting is not being recorded. In the event that If an audio recording is not made, or if an audio file becomes corrupt or unreadable for any reason and therefore unavailable, this information will be provided noted on the Glenorchy City Council's website (or equivalent).~~

~~At the commencement of those meetings being audio recorded, the Chairperson will announce to all present that:~~

- ~~• an audio recording of the meeting will be made and that it will last the length of the open to the public part of that meeting, unless otherwise terminated by the Chairperson.~~



Audio Recordings of Meetings of Council Meetings

- ~~The Chairperson will also announce that~~ members of the public are not permitted to make audio recordings of Council meetings.

The Chairperson may use any form of words to convey the above messages that they consider appropriate.

The Chairperson has the authority at any time of the proceedings to direct the termination of the audio recording of a meeting. However, the Chairperson should only terminate the audio recording in exceptional circumstances including (but not limited to):

- if a person's safety may be placed at risk by the continuation of the audio recording
- it is clearly evident that the discussion is ~~is~~ (or is potentially likely to be):
 - defamatory
 - discriminatory (including vilification, inciting hatred and/or offensive behaviour)
 - an infringement of copyright
 - a breach of privacy and/or unlawful disclosure of personal information
 - a release of privileged or confidential information of Council.

~~If recorded, only the audio recording of proceedings made of meetings or parts of meetings open to the public will be made available to the public. The Council may, at its discretion, will ordinarily make make any compressed audio recordings of open Council meetings (preserving adequate voice quality) available on to be accessible on the Glenorchy City Council's website (but may, at its discretion, decide not to). Such Any recordings made available on Council's website~~ will be considered by Council as a routine disclosure under the *Right to Information Act 2009*.

The original unmodified audio recording will be ~~suitably stored~~ retained in accordance with ~~the~~ Council's ~~information~~ management requirements.

BACKGROUND

Under ~~r~~Regulation 33-(1) (Audio Recording of Meetings) of the Regulations, Council 'may determine that an audio recording is to be made of any meeting or part of a meeting'.

A consideration in implementing audio recording is the increased exposure to litigation resulting from public discourse at meetings. Unlike Parliament, meetings of Council are not subject to parliamentary privilege, and both Council and the individual may be liable for things that are said that may be regarded as offensive, derogatory and/or defamatory.

~~Accordingly, it~~ is therefore essential that Council is vigilant when audio recording its meetings ~~in order that it to limits unnecessary exposure to such litigation~~ minimise any risks of litigation.

DOCUMENT CONTROL

Version:	<u>2.0</u>	Commencement Date:	<u>[DATE]</u>
Minutes Reference	<u>Council meeting, [DATE], item ##</u>		
Previous Versions:	<u>Version 1.0: Audio Recordings of Meetings of Council Adopted 26 October 2015 (item 17)</u>		
Responsible Directorate	<u>Corporate Services</u>	Controller:	<u>Executive Officer</u>



Helicopter and Other Aircraft Operations on Council Property

Title	Helicopter and Other Aircraft Operations on Council Property
Version	2.0
Council Resolution	[DATE]
Responsible Directorate	Corporate Governance
Due for Review	Four (4) years from Council Resolution Date
Strategic Plan Reference	<u>Leading Our Community</u> Objective 4.1 Govern in the best interests of our community Strategy 4.1.1 Manage Council for maximum efficiency, accountability and transparency Strategy 4.1.3 Maximise regulatory compliance in Council and the community through our systems and processes
ECM	Council Policies by Directorate

PURPOSE

This policy provides direction on when Council will permit helicopter and other aircraft operations on Council property.

SCOPE

This policy applies to:

- helicopters
- gyrocopters or rotorcraft
- manned balloons
- airships, blimps and other dirigibles
- small or light aeroplanes
- sailplanes and gliders
- similar heavier-than-air or lighter-than-air aircraft, and
- drones or similarly unmanned aerial vehicles.

STATUTORY REQUIREMENTS

Section 4 of the *Damage by Aircraft Act 1963* imposes legal liability for material loss or damage by aircraft (or by an article, animal or person falling from an aircraft), while it is in flight, taking off or landing to the owner of the aircraft.

Section 2 of the *Commonwealth Civil Aviation Regulations 1988* provides some guidance as to definitions of various relevant aircraft.

Acts	<i>Damage by Aircraft Act 1963</i> <i>Civil Aviation Regulations 1988 (Cth)</i>
Regulations	Not Applicable



Helicopter and Other Aircraft Operations on Council Property

Australian/International Standards	Not Applicable
Guidelines	'Guidelines for the establishment and operation of onshore Helicopter Landing Sites', Civil Aviation Advisory Publication (CAAP 92-2(2) February 2014)

DEFINITIONS

aeroplane	a power-driven heavier-than-air aircraft deriving its lift in flight chiefly from aerodynamic reactions on surfaces remaining fixed under given conditions of flight, but does not include a power-assisted sailplane
aircraft	any aircraft to which this policy applies
gyroplane	a heavier-than-air aircraft: - that is supported in flight by the reaction of the air on rotors that are not power-driven but rotate when the aircraft is moving because of the action of the air; and - that has a power-driven propulsion system that is independent of the rotors
heavier-than-air aircraft	is the generic term for aircraft deriving their lift in flight chiefly from aerodynamic forces
helicopter	a heavier-than-air aircraft supported in flight by the reaction of the air on one or more normally power-driven rotors on substantially vertical axes
lighter-than-air aircraft	is the generic term for aircraft supported chiefly by their buoyancy in the air
manned balloon	a balloon that is: - capable of carrying one or more persons; and - equipped with controls that enable control of the altitude of the balloon
power assisted sailplane	an aircraft that The Gliding Federation of Australia Incorporated has registered as a power-assisted sailplane
rotorcraft	a heavier-than-air aircraft supported in flight by the reaction of the air on one or more rotors on substantially vertical axes

POLICY STATEMENT

Council will permit helicopters or other aircraft to take-off or land on any Council owned or controlled land or property in the following circumstances:

1. Where all of the following apply:
 - (a) the General Manager has sought and received advice from Council's Insurance Officer and Work Health and Safety Officer about the risks associated with the proposed helicopter or other aircraft operations
 - (b) Council has appropriate insurance coverage in place to cover the proposed helicopter or other aircraft operations



Helicopter and Other Aircraft Operations on Council Property

- (c) the person or entity operating the helicopter or other aircraft has appropriate insurance coverage in place and has provided copies of any relevant Certificate of Insurance to Council, with Council listed as an Interested Party
 - (d) the person or entity operating the helicopter or other aircraft has agreed in writing to fully indemnify Council against any loss or damage caused or in any way connected with the operation of the aircraft, and
 - (e) the General Manager, in his absolute discretion, is satisfied that any risks to Council can be adequately mitigated.
2. Where the helicopter or other aircraft is providing rescue, medical treatment or a fire fighting service, or
 3. When the landing of the helicopter or other aircraft is a result of a medical or other emergency (including break-down) on board the aircraft.

To avoid any doubt, the final decision on whether to permit the aircraft operations rests with the General Manager.

BACKGROUND

As a landowner, Council can decide whether it wishes to permit aircraft operations (including landing and taking off), based on appropriate risk factors.

Council has previously refused to permit aircraft operations on its properties on the basis that it was unable to obtain insurance coverage that would sufficiently protect it in the event of any claim resulting from an aircraft taking off or landing on Council owned land.

However, Council has since taken out a 'Hanger Keepers' insurance policy which provides adequate coverage. It is therefore considered to be permissible to allow aircraft operations on Council properties in certain, limited, circumstances where any risks can be adequately mitigated.

DOCUMENT CONTROL

Version:	2.0	Commencement Date:	[DATE]
Minutes Reference	Council meeting, [DATE], item ##		
Previous Versions:	Version 1.0: Helicopter and Other Aircraft Operations on Council Property Adopted 20 February 2017 (Item 9)		
Responsible Directorate	Corporate Services	Controller:	Manager Corporate Governance



Helicopter and Other Aircraft Operations on Council Property

Title	Helicopter and Other Aircraft Operations on Council Property
Version	<u>2.0</u>
Council Resolution	<u>DATE</u> Item 9 (20 February 2017) as per Council Minutes
Responsible Directorate	Corporate Governance
Due for Review	Four (4) years from Council Resolution Date
Strategic Plan Reference	<i>4.1 Govern in an open and responsible manner in the best interests of the community</i> <u>Leading Our Community</u> <u>Objective 4.1</u> Govern in the best interests of our community <u>Strategy 4.1.1</u> Manage Council for maximum efficiency, accountability and transparency <u>Strategy 4.1.3</u> Maximise regulatory compliance in Council and the community through our systems and processes
ECM	Council Policies <u>by Directorate</u>

PURPOSE

This policy provides direction on when Council will permit helicopter and other aircraft operations on Council property.

SCOPE

This policy applies to:

- helicopters
- gyrocopters or rotorcraft
- manned balloons
- airships, blimps and other dirigibles
- small or light aeroplanes
- sailplanes and gliders
- similar heavier-than-air or lighter-than-air aircraft, and
- ~~It does not apply to~~ drones or similarly unmanned aerial vehicles.

STATUTORY REQUIREMENTS

Section 4 of the *Damage by Aircraft Act 1963* imposes legal liability for material loss or damage by aircraft (or by an article, animal or person falling from an aircraft), ~~whilst~~ while it is in flight, taking off or landing to the owner of the aircraft.

Section 2 of the *Commonwealth Civil Aviation Regulations 1988* provides some guidance as to definitions of various relevant aircraft.

Acts	<i>Damage by Aircraft Act 1963</i> <i>Civil Aviation Regulations 1988 (Cth)</i>
Regulations	Not Applicable



Helicopter and Other Aircraft Operations on Council Property

Australian/International Standards	Not Applicable
Guidelines	'Guidelines for the establishment and operation of onshore Helicopter Landing Sites' , Civil Aviation Advisory Publication (CAAP 92-2(2) February 2014)

DEFINITIONS

aeroplane	a power-driven heavier-than-air aircraft deriving its lift in flight chiefly from aerodynamic reactions on surfaces remaining fixed under given conditions of flight, but does not include a power-assisted sailplane
aircraft	any aircraft to which this policy applies
gyroplane	a heavier-than-air aircraft: - that is supported in flight by the reaction of the air on rotors that are not power-driven but rotate when the aircraft is moving because of the action of the air; and - that has a power-driven propulsion system that is independent of the rotors
heavier-than-air aircraft	is the generic term for aircraft deriving their lift in flight chiefly from aerodynamic forces
helicopter	a heavier-than-air aircraft supported in flight by the reaction of the air on one or more normally power-driven rotors on substantially vertical axes
lighter-than-air aircraft	is the generic term for aircraft supported chiefly by their buoyancy in the air
manned balloon	a balloon that is: - capable of carrying one or more persons; and - equipped with controls that enable control of the altitude of the balloon
power assisted sailplane	an aircraft that The Gliding Federation of Australia Incorporated has registered as a power-assisted sailplane
rotorcraft	a heavier-than-air aircraft supported in flight by the reaction of the air on one or more rotors on substantially vertical axes

POLICY STATEMENT

Council will ~~not~~ permit ~~any~~ helicopters or other aircraft to take-off or land on any Council owned or controlled land or property ~~except~~ in the following circumstances:

1. Where all of the following apply:

- (a) the General Manager has sought and received advice from Council's Insurance Officer and Work Health and Safety Officer about the risks associated with the proposed helicopter or other aircraft operations
- (b) Council has appropriate insurance coverage in place to cover the proposed helicopter or other aircraft operations



Helicopter and Other Aircraft Operations on Council Property

- (c) the person or entity operating the helicopter or other aircraft has appropriate insurance coverage in place and has provided copies of any relevant Certificate of Insurance to Council, with Council listed as an Interested Party
- (d) the person or entity operating the helicopter or other aircraft has agreed in writing to fully indemnify Council against any loss or damage caused or in any way connected with the operation of the aircraft, and
- (e) the General Manager, in his absolute discretion, is satisfied that any risks to Council can be adequately mitigated.

~~1.2.~~ Where the helicopter or other aircraft is providing rescue, medical treatment or a fire fighting service, or

~~2.3.~~ When the landing of the helicopter or other aircraft is a result of a medical or other emergency (including break-down) on board the aircraft.

To avoid any doubt, the final decision on whether to permit the aircraft operations rests with the General Manager.

~~Accordingly, Council will not accept applications requesting Council's permission for helicopter or other aircraft operating on Council land or property.~~

BACKGROUND

As a landowner, Council can decide whether it wishes to permit aircraft operations (including landing and taking off), based on appropriate risk factors.

Council has previously refused to permit aircraft operations on its properties on the basis that it was unable to obtain insurance coverage that would sufficiently protect it in the event of any claim resulting from an aircraft taking off or landing on Council owned land.

However, Council has since taken out a 'Hanger Keepers' insurance policy which provides adequate coverage. It is therefore considered to be permissible to allow aircraft operations on Council properties in certain, limited, circumstances where any risks can be adequately mitigated.

~~undertaken a risk assessment of permitting aircraft operations on Council-owned land. Based on that assessment, Council has determined that the potential risks to Council and its ratepayers are not outweighed by the benefits of permitting aircraft operation, and that it is therefore not appropriate to permit aircraft operations. The decision is based primarily on the following:~~

- ~~• Council's Broadform (public liability and product liability) insurance policy, applies a minimum \$10 million deductible to claims arising from an aircraft landing on Council land. Accordingly, if there were a successful claim against Council where it could be shown, or alleged that Council had in some way acted negligently in fulfilling its duty of care owed to the injured person, the amount of \$10 million would have to be paid out of pocket by Council before its insurer would pay any additional expenses, and~~
- ~~• Whilst the Damage by Aircraft Act 1963 provides that certain losses or damages are recoverable from the owner of an aircraft, that Act does not sufficiently protect Council from any claim resulting from an aircraft taking off or landing on Council-owned land.~~



Helicopter and Other Aircraft Operations on Council Property

DOCUMENT CONTROL

<u>Version:</u>	<u>2.0</u>	<u>Commencement Date:</u>	<u>[DATE]</u>
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<u>Responsible Directorate</u>	<u>Corporate Services</u>	<u>Controller:</u>	<u>Manager Corporate Governance</u>

SUMMARY OF REPRESENTATIONS

<i>No.9 Barclay Crescent, Rosetta- 13 representations</i>	
Issues raised	Officer response
Council revenue raising	The purpose of this rationalization is to deploy the Council's resources effectively to deliver value.
Increased traffic	Subject to assessment of any future development application
Reduce value of property	No evidence provided to substantiate claim.
Destroy wildlife habitat	The location of the site and from inspection, no evidence found of any permanent habitat.
Would require tree removal	Subject to assessment of any future development application.
Development would mean loss of view	Because of the gradient of the land (1:8) development of the site would have limited impact on the outlook from adjoining properties.
5 respondents were supportive of the potential disposal	
One representor indicated they would be interested in purchasing part of the property.	If approved for sale, Council will undertake the disposal of land in accordance with our policy. This policy provides the community with opportunities to purchase the land in a clear and transparent way.

<i>No. 3 Edgar Street, Claremont – 3 representations</i>	
Issues raised	Officer response
All had no objection to the potential disposal	
One representor indicated an interest to purchase.	If approved for sale, Council will undertake the disposal of land in accordance with our policy. This policy provides the community with opportunities to purchase the land in a clear and transparent way.

<i>14a Colston Street, Claremont 3 representations</i>	
Issues raised	Officer response
Used for recreational use	Public Open Space Strategy 2015 recommended disposal

Should be utilized for parking for school	Not a Council responsibility.
Development would mean removal of tree	Subject to assessment of any future development application.
1 had no objection to the disposal	No reasons given

Lot 2 Bournville Cres., Claremont – 5 Representations

Issues raised	Officer response
Would restrict access to property	The current ROW and the improvement that would eventuate from the Bowls Club development would alleviate this concern.
Utilised for dog exercising	The proposal would not affect the existing access to the foreshore. The income from the sale could improve and enhance the access.
Retain as public open space	The area proposed for sale does not comply with the fit for purpose assessment because of its shape and dimensions.
3 Had no objections to the potential disposal	No reasons given.

No. 345 Main Road, Glenorchy – 3 representations

Issues raised	Officer response
All had no objection to the potential disposal	No reasons given.

No. 5a Taree Street, Chigwell – 3 representations

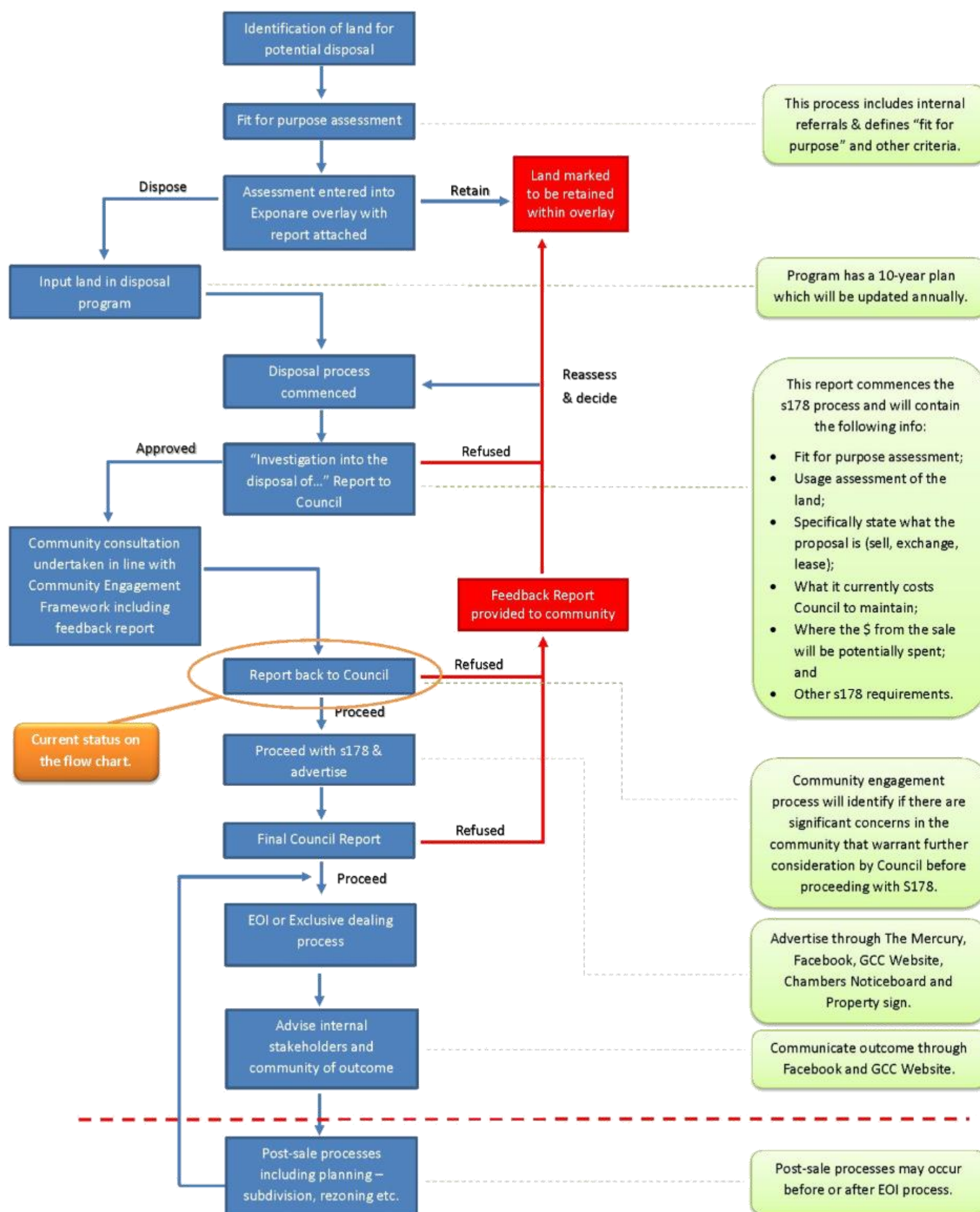
Issues raised	Officer response
Restrict rear access to property	Not a legal access to this property, utilized as a convenience for wood delivery.
Against sale of public assets	The purpose of this rationalization is to deploy the Council's resources effectively to deliver value.
1 had no objection to the potential disposal	No reasons given

No. 15 Hestercombe Road, Granton – 7 representations

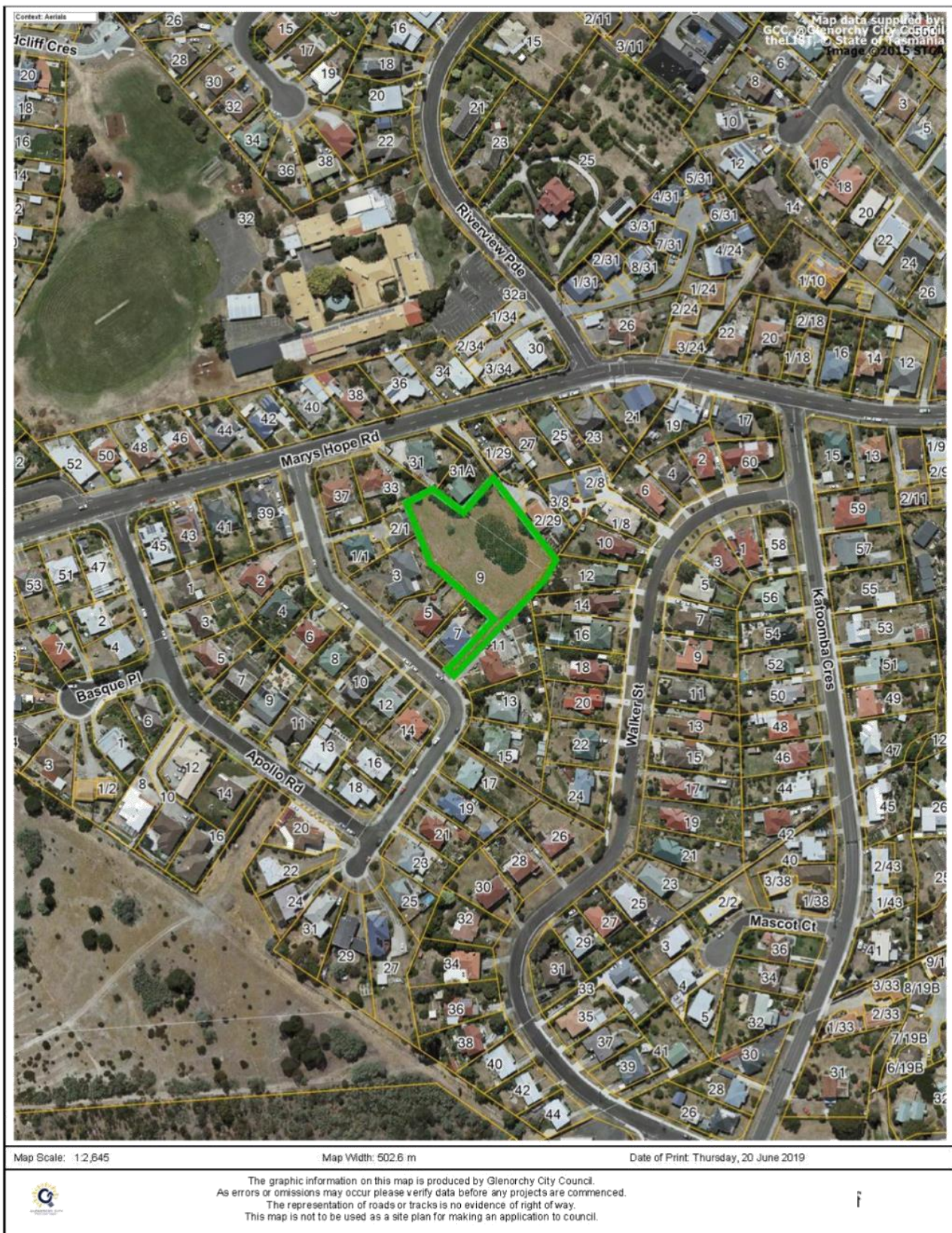
Issues raised	Officer response
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• Destroy wildlife habitat	The development of this site could deter wildlife from exiting Goulds Lagoon and lessen the possibility of harm from road users.
• Did not want units built on the site	The zoning proposed would prohibit a multi-dwelling development.
• Loss of view	If developed the coverage for a building footprint is estimated to be less than 20% of the total property. The impact to the outlook currently enjoyed by the two properties at the rear of this property could be partially protected by the enforcement of building envelopes, height restrictions and fence heights.
• Decrease value of property	One representation indicated that they were advised development of the site could reduce the value of their asset by 15%-20%. The advice was from a real estate agent, not a registered valuer, and the basis for the assumption is unknown.
• 1 had no objection to the potential disposal	No reasons given.

Disposal of Council Land Workflow



9 BARCLAY CRESCENT ROSETTA



PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

9 Barclay Crescent Rosetta.

<i>Is the land identified in the Public Open Space Strategy</i>	YES	The property was identified and recommended in the strategy for disposal.
<i>Is the land Conveniently located for use by surrounding residents</i>	NO	Confined entry
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	YES	Possible site for multiple - housing
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	NO	The allotment has limited public surveillance.
<i>Can the land be developed and maintained within Council's resources</i>	NO	Not a suitable site for the development for recreational pursuits.
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	Currently not utilised.
<i>Can the land support a diversity of recreational activities.</i>	NO	Location not ideal for development for recreational pursuits because of the security issues related to surveillance
<i>Are there any incumbrances associated with the land.</i>	NO	
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed zoning will be compatible with adjacent properties.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	Isolated allotment
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	YES	Possible upgrade of nearby recreational areas.

PROPERTY EVALUATION

PROPERTY ADDRESS	9 Barclay Crescent Rosetta
TITLE REFERENCE	Certificate of Title 8615 Folio 3 & Certificate of Title 9857 Folio 1
AREA	3556 m2

CURRENT ZONING	Public Open Space
PROPOSED ZONING	General Residential
HISTORY	Acquired from Savings Bank of Tasmania in January 1977. Council resolved in December 2010 to rezone and offer this property for sale. The allotment has not been or planned for development.
FIT FOR PURPOSE ASSESSMENT	Because this allotment is a "battle axe" lot it has a small and not very prominent entry and relatively limited good public surveillance.
COMMENTS	The property has the potential for a multiple dwelling housing development . The lot is fully serviced and could accommodate 10 residential units.

3 EDGAR STREET - CLAREMONT



PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

3 Edgar Street Claremont

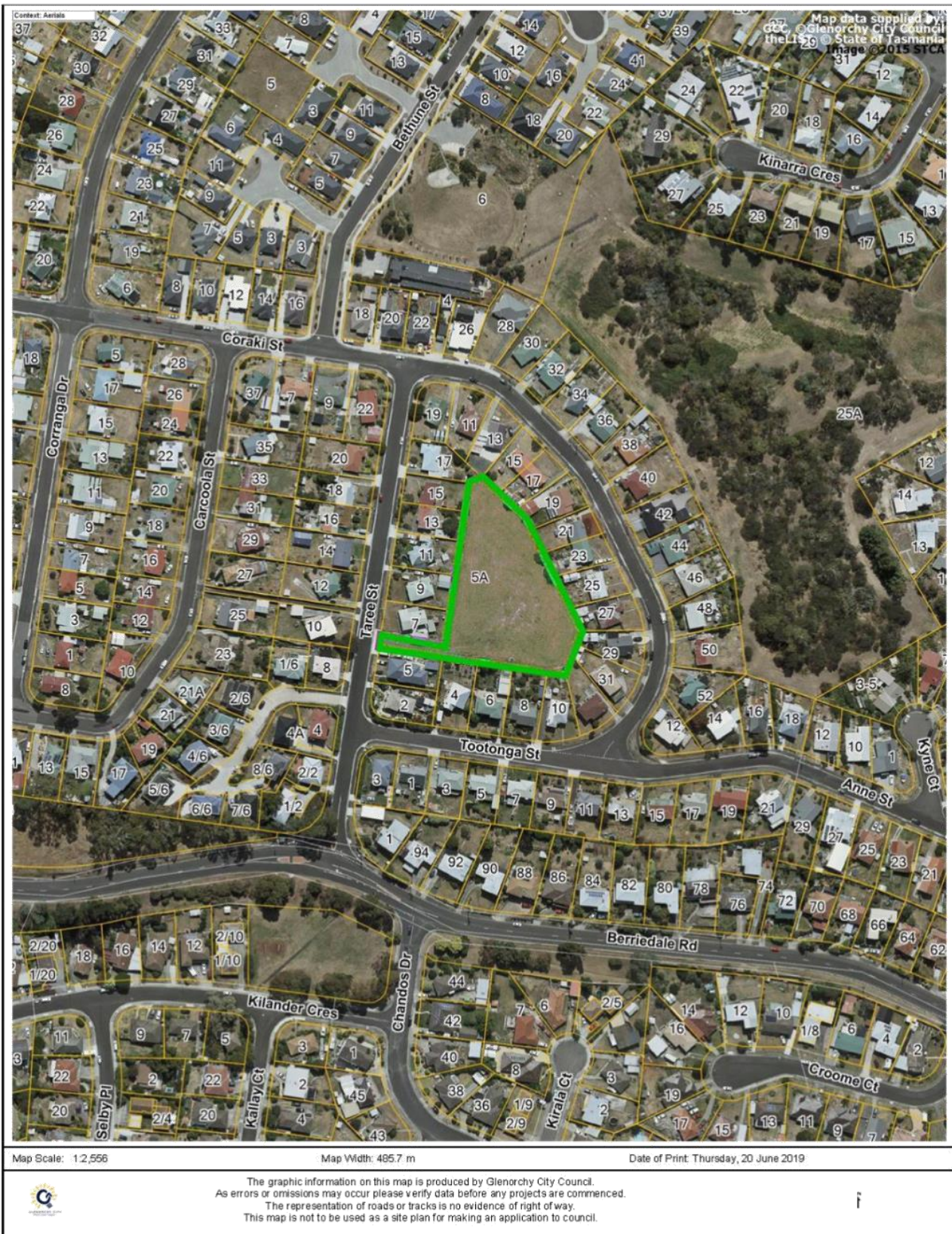
<i>Is the land identified in the Public Open Space Strategy</i>	YES	The property was identified and recommended in the strategy for disposal.
<i>Is the land Conveniently located for use by surrounding residents</i>	YES	The surface area and location of the allotment limits its use for recreational pursuits.
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	NO	Insufficient area to support recreational pursuits
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	NO	The corner allotment not suitable due to safety issues.
<i>Can the land be developed and maintained within Council's resources</i>	NO	Limited area for development
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	Currently not utilised.
<i>Can the land support a diversity of recreational activities.</i>	NO	Insufficient area
<i>Are there any incumbrances associated with the land.</i>	NO	
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed zoning will be compatible with adjacent properties.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	Isolated allotment
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	YES	Possible upgrade of nearby recreational areas.

PROPERTY EVALUATION

PROPERTY ADDRESS	3 Edgar Street Claremont
TITLE REFERENCE	Certificate of Title 9041 Folio 2
AREA	504 m2
CURRENT ZONING	Public Open Space
PROPOSED ZONING	General Residential
HISTORY	Acquired from Housing Tasmania July 1977 (42 years) The allotment has not been or planned for development. The property was identified in the Open Space Strategy 2015

	for disposal.
<i>FIT FOR PURPOSE ASSESSMENT</i>	With its limitation in area and the location (corner lot) of this property makes it unsuitable for the development of any recreational pursuits.
<i>COMMENTS</i>	The only suitable use for this property is residential. All services are available to support a residential development.

5a TAREE STREET CHIGWELL



PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

5a Taree Street Chigwell.

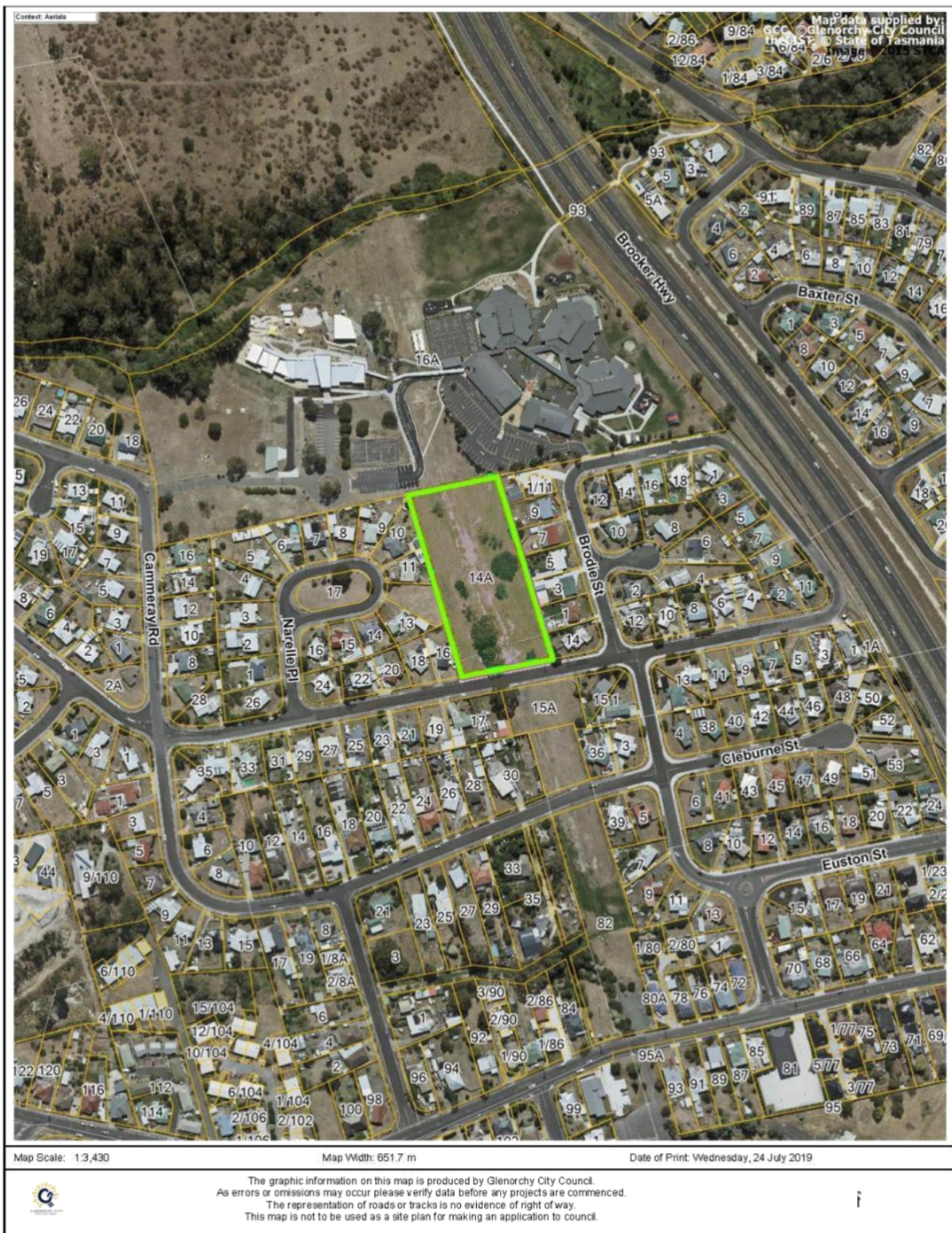
<i>Is the land identified in the Public Open Space Strategy</i>	YES	The property was identified and recommended in the strategy for disposal.
<i>Is the land Conveniently located for use by surrounding residents</i>	NO	Confined entry
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	YES	Possible site for affordable housing
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	NO	The allotment has limited public surveillance.
<i>Can the land be developed and maintained within Council's resources</i>	NO	Not a suitable site for the development for recreational pursuits.
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	Currently not utilised.
<i>Can the land support a diversity of recreational activities.</i>	NO	Location not ideal for development for recreational pursuits because of the security issues related to surveillance
<i>Are there any incumbrances associated with the land.</i>	NO	
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed zoning will be compatible with adjacent properties.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	Isolated allotment
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	YES	Possible upgrade of nearby recreational areas.

PROPERTY EVALUATION

PROPERTY ADDRESS	5a Taree Street Chigwell
TITLE REFERENCE	Certificate of Title 43591 Folio 1
AREA	4798 m2
CURRENT ZONING	Public Open Space
PROPOSED ZONING	General Residential
HISTORY	Acquired from Housing Tasmania July 1960 (59 years) for a

	proposed reservoir site. Council resolved in December 2010 to rezone and offer this property for sale. The allotment has not been or planned for development.
<i>FIT FOR PURPOSE ASSESSMENT</i>	Because this allotment is a "battle axe" lot it has a small and not very prominent entry and relatively limited good public surveillance.
<i>COMMENTS</i>	The property has the potential for a multiple dwelling affordable housing development. The lot is fully serviced and could accommodate 14 residential units.

14a COLSTON STREET



PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

14a Colston Street Claremont.

<i>Is the land identified in the Public Open Space Strategy</i>	NO	The property is currently zoned Utilities and is the site of a redundant powerline wayleave.
<i>Is the land Conveniently located for use by surrounding residents</i>	YES	
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	YES	Possible site for affordable housing
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	NO	Poor passive surveillance
<i>Can the land be developed and maintained within Council's resources</i>	NO	Not a suitable site for the development for recreational pursuits.
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	The school is used by the community
<i>Can the land support a diversity of recreational activities.</i>	NO	
<i>Are there any incumbrances associated with the land.</i>	YES	Taswater pipeline easement
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed zoning will be compatible with adjacent properties.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	YES	Possible upgrade of nearby recreational areas.

PROPERTY EVALUATION

PROPERTY ADDRESS	14a Colston Street Claremont
TITLE REFERENCE	Certificate of Title 135712 Folio 1
AREA	7980 m2
CURRENT ZONING	Utility
PROPOSED ZONING	General Residential
HISTORY	Acquired from Housing Tasmania in June 1965. Council resolved in December 2010 to rezone and offer this property for sale.

	An assessment was undertaken by Council's Planning Department in 2013 and recommended for an amendment to the Planning Scheme.
<i>FIT FOR PURPOSE ASSESSMENT</i>	The area of land is part of a redundant electricity way leave easement.
<i>COMMENTS</i>	The property has the potential for a multiple dwelling affordable housing development . The lot is fully serviced. The full potential of the site is limited by a pipeline easement in favour of Taswater.

Map data supplied by
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King George V Ave
Main Rd
Elwick Rd
Cooper St
Gavitt St

347-349

359
357
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350-360
338
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8A

Map Scale: 1:1,442

Map Width: 273.9 m

Date of Print: Wednesday, 24 July 2019



The graphic information on this map is produced by Glenorchy City Council.
As errors or omissions may occur please verify data before any projects are commenced.
The representation of roads or tracks is no evidence of right of way.
This map is not to be used as a site plan for making an application to council.

PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

345 Main Road Glenorchy.

<i>Is the land identified in the Public Open Space Strategy</i>	NO	Land currently zoned Utilities and utilised for carparking.
<i>Is the land Conveniently located for use by surrounding residents</i>	NA	
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	YES	
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	YES	
<i>Can the land be developed and maintained within Council's resources</i>	YES	Income from permit parking will cover maintenance and land tax.
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	
<i>Can the land support a diversity of recreational activities.</i>	NO	It is only used for car parking
<i>Are there any incumbrances associated with the land.</i>	NO	
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed rezoning will be compatible with adjacent properties and increase the value and future potential for the site.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance and land tax costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	NA	

PROPERTY EVALUATION

PROPERTY ADDRESS	345 Main Road Glenorchy
TITLE REFERENCE	Certificate of Title 64613 Folio 9 Certificate of Title 64613 Folio 7 Certificate of Title 77918 Folio 2
AREA	1420 m2
CURRENT ZONING	Utility
PROPOSED ZONING	Central Business
HISTORY	Acquired in November 1997 as part of the King George V Avenue

	roundabout construction. The land proposed for rezoning is the balance of the three (3) titles after the dedication of the public road. The land is currently being utilised for carparking.
<i>FIT FOR PURPOSE ASSESSMENT</i>	The existing zoning utilities was as a result of acquisition for road construction purposes. As the works are now complete the balance allotment zoning should be corrected to allow for the future expansion of the CBD.
<i>COMMENTS</i>	The existing zoning (Utilities) is very restrictive in its use under the Glenorchy Interim Planning Scheme 2015. Central Business zoning would allow this property to be developed for uses that would compliment the current CBD.

1 Bournville Crescent Claremont



PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

1 Bournville Crescent Claremont

<i>Is the land identified in the Public Open Space Strategy</i>	NO	The property is currently not utilised or suitable for any recreational pursuits because of its area and location.
<i>Is the land Conveniently located for use by surrounding residents</i>	NO	Limited Area
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	YES	Could be better utilised for residential development
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	NO	
<i>Can the land be developed and maintained within Council's resources</i>	NO	Not a suitable site for the development for recreational pursuits.
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	The joint proposal with the Claremont Bowls Club will enable a more appropriate access to the foreshore.
<i>Can the land support a diversity of recreational activities.</i>	NO	Insufficient area
<i>Are there any incumbrances associated with the land.</i>	NO	
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed zoning will be compatible with adjacent properties.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	YES	Possible upgrade of the road entrance and a formalised pathway to the foreshore could be achieved.

PROPERTY EVALUATION

PROPERTY ADDRESS	1 Bournville Crescent Claremont
TITLE REFERENCE	Certificate of Title 134788 Folio 1
AREA	Approx 670m ²
CURRENT ZONING	Public Open Space

PROPOSED ZONING	General Residential
HISTORY	Acquired in January 1998
FIT FOR PURPOSE ASSESSMENT	The property is currently not utilised or suitable for any recreational pursuits because of its area and location.
COMMENTS	The property is adjacent to the Claremont Bowls Club who have employed a Planning Consultant to progress a rezoning and a one lot subdivision of their land. It would be prudent to be a part of this process to achieve a successful outcome for both parties. If a joint application can be brokered, Council will benefit by the reduction of 50% of consultants and application costs.

15 HESTERCOMBE ROAD GRANTON



PUBLIC LAND – FIT FOR PURPOSE ASSESSMENT

14a Colston Street Claremont.

<i>Is the land identified in the Public Open Space Strategy</i>	NO	The property is currently not utilised or suitable for any recreational pursuits because of its area and location.
<i>Is the land Conveniently located for use by surrounding residents</i>	NO	Limited Area
<i>Is the land of a size, shape and gradient suited to the proposed use.</i>	YES	Could be better utilised for residential development
<i>Does the land allow for a reasonable level of safety and security for users adjoining owners.</i>	NO	
<i>Can the land be developed and maintained within Council's resources</i>	NO	Not a suitable site for the development for recreational pursuits.
<i>Will disposal affect public open space opportunities in the local area.</i>	NO	Goulds Lagoon and Hestercombe Reserve adjacent to this property are more appropriate sites to be developed for recreational pursuits as per the Open Space Strategy 2015.
<i>Can the land support a diversity of recreational activities.</i>	NO	Insufficient area
<i>Are there any incumbrances associated with the land.</i>	NO	
<i>Can the land be rezoned to be compatible with adjacent land uses.</i>	YES	Proposed zoning will be compatible with adjacent properties.
<i>Are there any historical and cultural values of significance.</i>	NO	No evidence documented
<i>Is there a presence of environmental and/or visual values.</i>	NO	Birds visit the site however it is not suitable habitat, and if developed would prevent birds crossing the road and getting hit by cars.
<i>Is there a potential for connection to other open spaces or a connection to the recreational system</i>	NO	
<i>Will the benefits of disposal outweigh the costs of retaining the land.</i>	YES	Reduction in maintenance costs.
<i>Is the nett market return on the land sufficient to fund improvements to the public open space network.</i>	YES	Possible upgrade of nearby Hestercombe Reserve and Goulds Lagoon precinct..

PROPERTY EVALUATION

PROPERTY ADDRESS	15 Hestercombe Road Granton
TITLE REFERENCE	Certificate of Title 123374 Folio 1

AREA	2418 m2
CURRENT ZONING	Public Open Space
PROPOSED ZONING	Low Density Residential
HISTORY	Acquired in September 1998 from Housing Services.
FIT FOR PURPOSE ASSESSMENT	The property is currently not utilised or suitable for any recreational pursuits because of its area and location.
COMMENTS	The property is adjacent to the Hestercombe Reserve a more suitable area for development. The funds from the sale of this property could be utilised to further develop the Hestercombe Reserve with more appropriate play equipment , irrigation infrastructure and family friendly facilities.