

BURNIE CITY COUNCIL

Annual Report 2018 - 2019



CITY of **MAKERS**

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HERITAGE

A snapshot of our past

Emu Bay (later known as Burnie) was established by the Van Diemen's Land Co. (VDL Co.) in 1827 as a port to serve its vast inland pastoral holdings.

Today, Burnie is a thriving and vibrant city of almost 20,000 people with strong industries centred around manufacturing and agriculture and just as it was in 1827, a busy port providing a critical connection to the mainland.

Photo: West Beach, Burnie

The journey from settlement to city is an interesting one, captured in great detail by author Kerry Pink in *Campsite to City*.

Burnie's origins are directly attributable to the initiatives and involvement of the VDL Co. The Company had a disastrous beginning in Emu Bay with the land being unsuitable for the fine wool sheep grazing aspirations of chief surveyor Henry Hellyer.

The ups and downs of the VDL Co. over that time are quite another story, but as a result the small settlement of Emu Bay remained no more than a carved-out village on the port. In the first 50 years of settlement the population did not exceed 200.

Burnie's fortunes took a dramatic turn for the better in the late 1800s with the discovery of the West Coast mineral deposits. With the VDL Co. building the original horse-drawn tramway through its lands (later upgrading to iron and steam), Burnie became the port for the mines. The population of Burnie had boomed to more than 1000 by 1891.

The railway was later taken over by the Emu Bay Railway Company and the West Coast mineral bonanza resulted in record growth for Burnie's business district and the development of its outlying areas. Banks, churches and schools were established and the population grew to 1,500 by around 1900.

Farms and forests then played a key role when the decline of the mines came in about 1915. With an established population needing work, the years between the two World Wars brought the strong realisation that secondary industry was needed to sustain Burnie.

That industry came in the remarkable form of the Associated Pulp and Paper Mills Ltd which set Burnie on its path to a stunning population boom and economic growth. Surprising, because the story of how Gerald Mussen eventually got the mill up and running in 1938 was nothing less than amazing following setback after setback.

By 1945, the population had reached 10,000 people and by 1965, 18,500 people. Burnie was granted city status in 1988 when it exceeded 20,000.

The paper industry history of Burnie is the backbone of today's City of Makers theme and while the Mill finally closed its doors in 2010, the contribution of the Mill is honoured throughout the city.

Today, Burnie is a more diversified and attractive city that celebrates its industrial past and embraces its bright and creative future. In recent years the Council has focused on renewing significant city infrastructure and on working toward a more liveable city to attract growth in residents, tourism and business investment.

OUR VISION AND VALUES

Our community's vision

Making Burnie 2030

A VIBRANT, THRIVING BEAUTIFUL PLACE

Burnie has a personality and an energy that is at once recognisable

Our commerce and industry are diverse, innovative, bold and a source of pride

The coastline and hinterland provide the natural beauty in which we live

A CARING COMMUNITY

We care about each other and warmly welcome those who visit Burnie

An inclusive community that builds goodwill and wellbeing

A REGIONAL LEADER ENGAGED WITH THE WORLD

We are a regional leader in education, health, retail, services, arts and culture

We are connected with the world through information, business, social and rich cultural connections

A CITY THAT LIVES ITS DREAMS

We seize and make the most of our opportunities

Those who live here know that you can make it in Burnie

Our community's values

BE BOLD AND COURAGEOUS

To lead, innovate and take risks

WORK TOGETHER

Engaging and collaborating to realise innovative, smart and sustainable solutions to our challenges and opportunities

VALUE KNOWLEDGE

As a way of realising our potential and encouraging life-long learning

BE RESPECTFUL AND INCLUSIVE

Of each other, our environment and our heritage

Bringing everyone along on the journey

Balancing urban and rural needs, work and life, industry and environment



Members of the community are invited to make submissions in writing on the contents of the Annual Report for discussion at the Annual General Meeting, which will be held at 7pm on 10 December 2019. Submissions should be addressed to the General Manager and received by 5pm, 6 December 2019 for inclusion in the agenda of the meeting.



INTRODUCTION by the Mayor

It is with pleasure that I present to the Burnie community the Burnie City Council's Annual Report for 2018-19.

This report provides a snapshot of projects, achievements, services, events and initiatives as well as accountability to the community in the financial, strategic and governance matters that Council is responsible for.

It has been a steady as she goes year for Council.

We have been working reasonably well as an elected Council body to ensure that we debate issues concerning our community.

We are one of the few Councils that actually puts forward numerous issues for debate around the table and discuss these issues openly.

It appears the Councillors' initiative to reduce rates has meant that the

commitment made to bring rates down and in line with other Councils of a similar size is being achieved and still has a few years to go.

The outlook for Burnie remains positive with the Burnie Port and key industries such as advanced manufacturing and forestry experiencing growth.

I have continued to enjoy taking an active role in the cruise ship visits; greeting passengers as they take their first step off the gangway into Burnie. Cruise ship visitation to Tasmania continues to be a high growth market with the City of Burnie experiencing similar visitation numbers to the previous season. The highly anticipated maiden visit of the majestic Queen Elizabeth was cause for many foreshore spectators.

Some notable projects were invested in this year, including upgrades the at Burnie Surf Life Saving Club, completion of the Fernglade shared pathway, safety improvements in Mount Street, retaining wall works at Aileen Crescent, road edge widening at Stowport, Natone and Mooreville Roads, new drainage infrastructure at Ridgley and the Queen Street upgrade.

Dealing with State Government continues to be an ongoing process where there is a paralysis in the decision making, for example the Coastal pathway project and the Mount Street reinstatement to name a few.

Council was excited to add the Women's Big Bash League games to the long list of major events it supports and it continues to provide accessible, affordable events such as Burnie Bite and Brew NYE, Kids in the Park Easter event, Burnie Challenge, Burnie 10, 3-2-1 Go kid's race and Burnie Shines.

Council welcomed the announcement of \$250,000 towards the Building Bridges for Mature Jobseekers program and looks forward to rolling out the program in the second half of 2019, and throughout 2020.

On the broader front not too much progress has been made on the cross Council resource sharing path and it continues to be a frustration that we attend meeting after meeting to discuss issues without too much being achieved.

On a similar vein our involvement with Cradle Coast Authority continues to be an issue with me as Council's elected representative as I see little return tangibly other than meeting together and talking to Government bureaucrats occasionally, hopefully that changes.

Council formally purchased the Burnie Farmers Market from the Burnie Agricultural and Pastoral Society facilitating the society's vision for the move to the new location on the Ridgley Highway to become a reality.

I encourage you to read this Annual Report and discover more about the many things taking place within our City.

All in all it has been a steady year with a reasonable outcome. But we are aware that we can do better.

I believe this is an honest appraisal of our performance.

Steven Kons
MAYOR



BURNIE REGIONAL ART GALLERY

40 Years



LEADERSHIP

Your elected representatives

Retiring Members



YOUR ELECTED REPRESENTATIVES

Mayor Steven Kons

Mayor and Councillor term expires October 2022

Deputy Mayor Giovanna Simpson

Mayor and Councillor term expires October 2022

Cr Alwyn Boyd

Councillor term expires October 2022

Cr Teeny Brumby

Councillor term expires October 2022

Cr Themba Bulle

Councillor term expires October 2022

Cr Ken Dorsey

Councillor term expires October 2022

Cr Amina Keygan

Councillor term expires October 2022

Cr Chris Lynch

Councillor term expires October 2022

Cr David Pease

Councillor term expires October 2022

RETIRED MEMBERS

Deputy Mayor Sandra French AM

Retired as Councillor and Deputy Mayor November 2018

Cr Robert Bentley

Retired as Councillor November 2018

Cr Ron Blake OAM

Councillor term expired November 2018

Under the Local Government Act, all-in, all-out elections occur every four years, with four-year terms for Mayors and Deputy Mayors. The next elections are due to be held in October 2022.



Aldermen attendance at council meetings and workshops 2018-19

ALDERMEN	ORDINARY MEETINGS														TOTAL ORDINARY MEETINGS ATTENDED	ANNUAL GENERAL MEETING ATTENDANCE	TOTAL MEETINGS ATTENDED	TOTAL WORKSHOPS ATTENDED
	JUL	AUG	SEP	OCT %	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUN %				
BENTLEY	✓	✓	✓	✓	✓	-	-	-	-	-	-	-	-	-	5/5	-	5/5	9/9
BLAKE	✓	✓	✓	✓	✓	-	-	-	-	-	-	-	-	-	5/5	-	5/5	7/9
BOYD	✓	✓	✓	✓	✓	✓	*	✓	✓	✓	✓	✓	✓	✓	13/14	*	13/15	28/28
BRUMBY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	o	✓	✓	✓	13/14	o	13/15	27/28
BULLE	-	-	-	-	-	✓	*	✓	✓	✓	✓	✓	✓	✓	8/9	o	8/10	17/19
DORSEY	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	14/14	✓	15/15	25/28
FRENCH	✓	✓	✓	✓	✓	-	-	-	-	-	-	-	-	-	5/5	-	5/5	7/9
KEYGAN	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	*	13/14	o	13/15	22/28
KONS	o	✓	✓	✓	✓	✓	o	✓	✓	✓	✓	✓	✓	✓	12/14	✓	13/15	22/28
LYNCH	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	14/14	✓	15/15	24/28
PEASE	-	-	-	-	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	✓	10/10	19/19
SIMPSON	-	-	-	-	-	✓	✓	✓	✓	✓	✓	✓	✓	✓	9/9	✓	10/10	19/19

o Absent *Leave of absence granted by Council - Outside term of office % Special Meeting

Council meetings

Ordinary meetings of Council are usually held every third Tuesday of the month, commencing at 7pm in the Council Chambers, City Offices, 80 Wilson Street. Members of the public are invited to attend these meetings.

Copies of the agenda and minutes of the previous meeting are available on Council's website or from Revenue Services prior to the meeting, and also at the meeting.

Further information about the public question time and Council meetings is available from the Council offices.



REVIEW OF THE YEAR by the General Manager

It is exciting to report that the Burnie City Council has had another solid year in meeting the expectations set in the 2018-19 Annual Plan and Budget Estimates.

How We Performed

The Council has delivered on many of the actions within the Annual Plan and this report provides the community with the status on their progress.

With regard to financial performance Council recorded an operating deficit of \$0.244m compared to a budgeted deficit of \$0.045m. This represents an unfavourable variance to budget of \$0.199m or 0.59% of recurrent income.

After taking into account capital items a surplus of \$0.450m for 2019 is reported. The surplus after capital items includes non-recurring capital items such as capital grants and gain/(loss) on disposal of assets.

Council's total recurrent income increased from \$33.346m in 2018 to \$33.372m in 2019 (\$26k increase). Council's total recurrent expenses increased from \$32.487m in 2018 to \$33.614m in 2019 (\$1.127m increase).

Financial Position

The net worth of Council as at 30 June 2019 was \$420.402m (\$403.288m in 2018).

This is predominantly made up of Council's non-current asset investment in property, infrastructure, plant and equipment worth \$338.914m and Council's investment in TasWater of \$75.672m.

Council's infrastructure assets include roads and footpaths (\$134.299m), bridges and culverts (\$8.829m), drainage assets (\$49.375m), parks and recreation assets (\$31.777m), and land and buildings (\$99.937m).

Consolidation

In addition to reporting its own financial performance, Council is required to produce consolidated accounts associated with its interest in its fully owned subsidiary Tas Communications Pty Ltd. After consolidation the surplus is adjusted to \$0.116m and the net worth adjusted to \$420.294m.

Council Performance against the Financial Management Strategy (FMS)

Council's FMS ensures that Council's finances and operations are being prudently managed to support the community's aspirations into the future while ensuring ongoing financial sustainability.

Council has established the following sustainability targets:-

- To achieve an operating margin ratio of 1.00 (The 2018-19 result was marginally below at 0.99)

- To maintain a current ratio above 1.10 (The 2018-19 result was met at 1.30)

Council's cash balance at year-end was \$4.870m. This includes \$1.697m of the cash held that is committed by Council for unspent grant funds received in 2019, and Council's long service liability. Council's unrestricted cash was \$3.173m (\$4.947m 2018).

While Council did not meet its operating margin ratio of 1.00 for 2019 the long term modelling in Council's FMS suggest Council will be able to meet this target in future years.

Closing

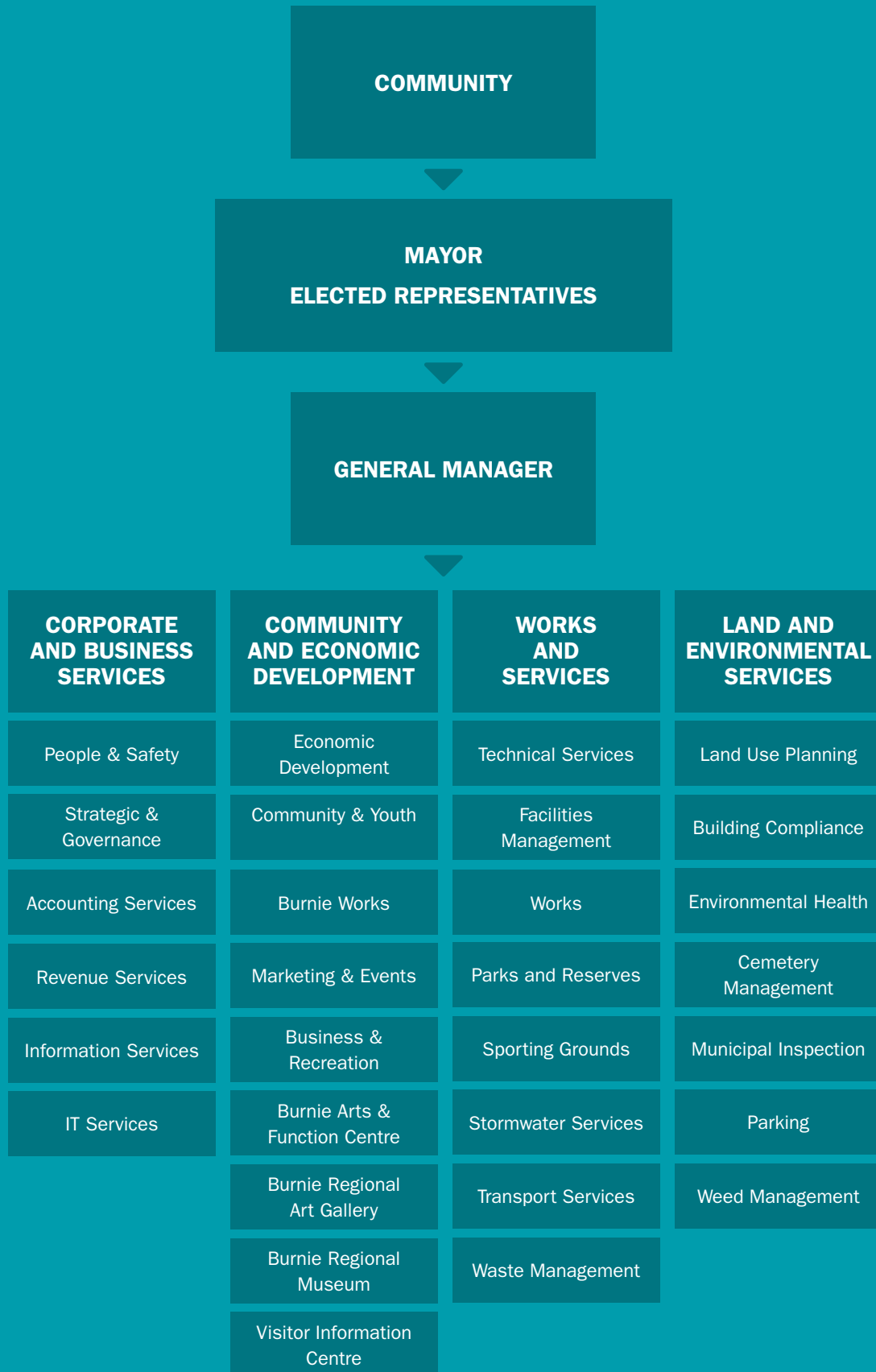
This 2018-19 Annual Report provides a comprehensive summary of Council's achievements and performance for 2019.

In presenting this report, I acknowledge the leadership provided by the Mayor and Councillors. The achievements noted in this report would not have been possible without the support of senior managers and staff and their dedication to the Burnie community cannot be understated.

Andrew Wardlaw,

GENERAL MANAGER

ORGANISATIONAL STRUCTURE



MANAGEMENT Executive Management Team



ANDREW WARDLAW
GENERAL MANAGER

Andrew commenced the role of General Manager in July 2012. Andrew has worked in local government for 26 years. He spent nine years in a General Manager role firstly with West Coast Council and then King Island Council before joining Burnie City Council as the Director of Corporate Business Services in 2009.

RESPONSIBLE FOR:

- Strategic support and policy advice to Council
- Oversight of operational activities
- Training and development
- Performance management
- Organisational development
- Controlled entities
- Legal issues



RODNEY GREENE
DIRECTOR COMMUNITY AND ECONOMIC DEVELOPMENT

RESPONSIBLE FOR:

- Economic development
- Marketing and events
- Business development
- Community consultation
- Recreational services
- Community recovery
- Family and youth services
- Cultural development
- Community development
- Community programs
- Burnie Regional Museum
- Burnie Regional Art Gallery
- Burnie Arts & Function Centre
- Visitor Information Centre
- Strategic projects
- Burnie Works



GARY NEIL
DIRECTOR WORKS AND SERVICES

RESPONSIBLE FOR:

- Stormwater
- Buildings
- Major infrastructure planning
- Asset management
- Transport
- Waste management
- Major capital projects
- Design services
- Emergency management
- Engineering services
- Property services
- Spatial data management
- Parks and recreation management
- Roads maintenance and construction
- Design and construction
- Civil construction
- Building maintenances
- General repairs and maintenance



PATRICK EARLE
DIRECTOR LAND AND ENVIRONMENTAL SERVICES

RESPONSIBLE FOR:

- Compliance issues
- Building
- Land use
- Wildlife
- Subdivisions
- Parking
- Environmental health
- Public health
- Cemeteries
- Animal control
- Litter control
- Municipal inspections
- Environmental management
- Plumbing/drainage
- Food/hygiene inspections
- Natural resource management



MITCHELL SMITH
EXECUTIVE MANAGER CORPORATE FINANCE



MICHELLE NEASEY
EXECUTIVE MANAGER CORPORATE GOVERNANCE

RESPONSIBLE FOR:

- Financial services
- Revenue services
- Budgets
- Rates
- Information management
- Mail services
- Accounts
- External business operations
- Information technology services
- People and Safety
- Corporate Governance
- Statutory functions
- Strategic planning
- Policy and administration
- Insurance
- Communications

INTEGRATED PLANNING FRAMEWORK

Making Burnie 2030 is the community's plan for our future.

The success of *Making Burnie 2030* hinges on all the community partners committing to develop their own goals and strategies and the wider community working together to pursue the broader objectives.

Council's five year corporate plan fits under *Making Burnie 2030* and focuses on those areas in which Council has a direct role. Each year, the Annual Plan identifies the relevant actions for the

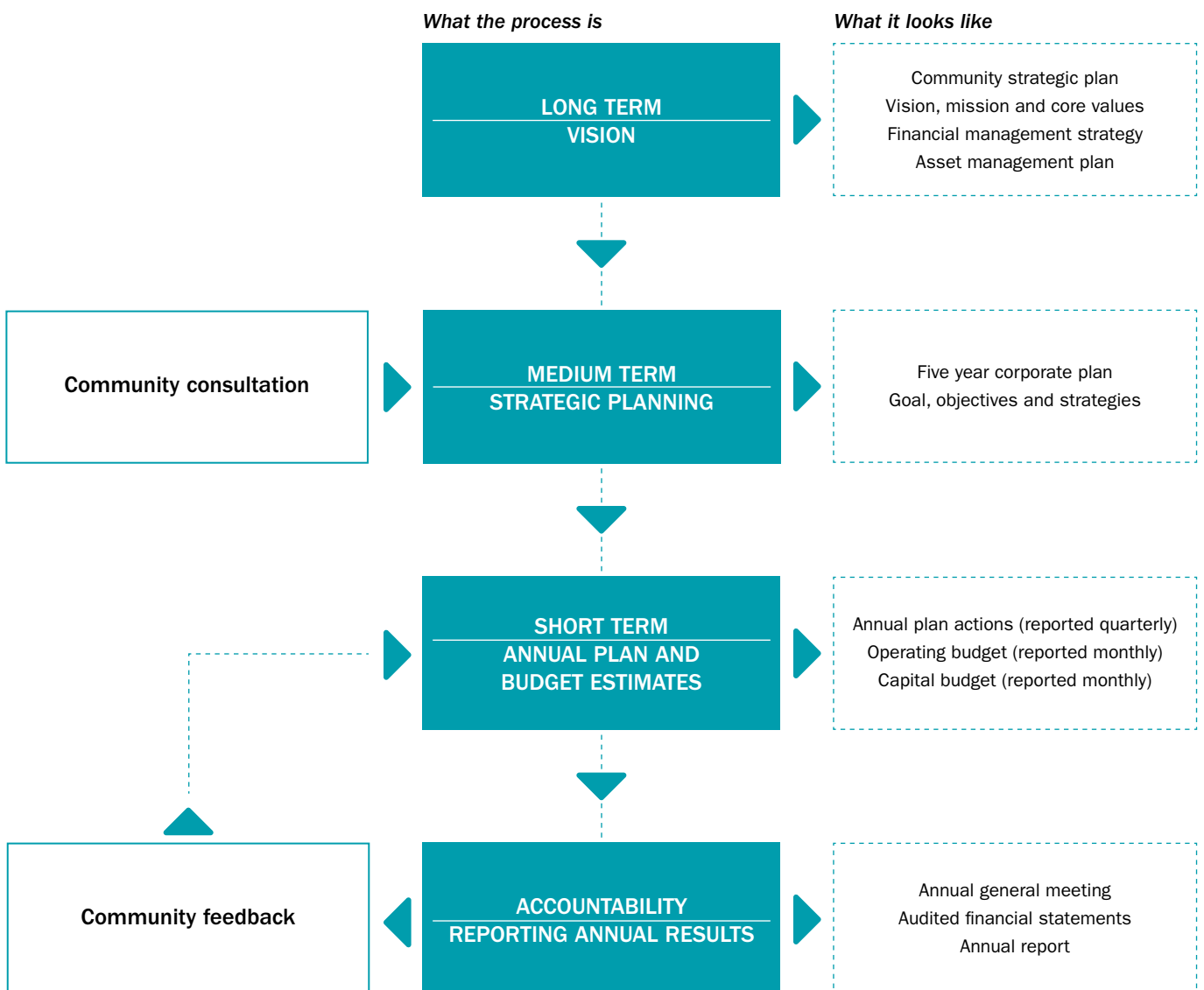
coming 12 months that will contribute to the achievement of the corporate plan.

The strategic and corporate plans are the driving force behind the policy deliberations of Council and provide the basis for consideration of the activities that Council engages in each year, in order to achieve planned outcomes for that year.

The Budget Estimates are prepared in conjunction with the Annual Plan and explain how Council will resource its operational and capital activities

for the year. The Annual Plan and Budget Estimates are supported by a Financial Management Strategy and adopted annually by Council prior to the commencement of the new financial year.

At the end of each financial year Council prepares an Annual Report on its performance during that year. Both financial and strategic performance is reported on in the Annual Report.





1

**AN ATTRACTIVE PLACE TO
LIVE, WORK AND PLAY**

Strategic objectives

- A range of vibrant, safe and attractive community spaces
- A community that celebrates and participates in its arts, culture and heritage
- A community that promotes and values its broad range of quality leisure, recreational and sporting opportunities
- An innovative range of accommodation and residential options addressing all the needs of the community
- A vibrant and progressive central business district
- A re-invigorated Paper Mill site that adds value to the regional economy

Council engages in community events

Burnie City Council manages a number of events which are designed to bring the community together for special celebrations and are offered at affordable rates, making them accessible to everyone.

In October, the 18th annual Burnie Shines festival was staged with 100 events featured throughout the month. Burnie Shines covered a number of interests ranging from music, art, performances, sport, gardens, shows and markets. Most of these were presented by community members, with some being organised by Council.

The Burnie Shines festival program was promoted through a printed event program, a website, TV, street banners, press and radio advertising. In 2018 Caterpillar was again the major sponsor for Burnie Shines and their contribution enabled the event messages to be promoted further.

In October 2018, a new event was created: Burnie Bite & Brew was held during Burnie Shines and staged at the port end of Cattley Street. The event was supported by local hospitality businesses and selected food vendors. Approximately 2,000 people attended the event. A major focus for this event was to eliminate the use of single use plastics. The system implemented

enabled us to reduce the amount of waste by about 75% at this event.

Burnie's 15th New Year's Eve event adopted a new name – Burnie Bite & Brew on New Year's Eve. The event attracted approximately 8,000 people. The evening started with the Burnie Bay Criterium, featuring cycling events for men and women. A new children's area was set up and well used. The beach bonfire provided a great backdrop for Taiko Drummers and Slipstream Circus. A curated offering of food and beverages was provided, including some local restaurants. The main stage presented three music acts who entertained the crowd. The traditional fireworks show finished the evening.

Entry cost was \$5 per person, which was collected by a team of volunteers at the various entrances. Volunteers from a consortium of community groups consisting of City of Burnie Lions Club, Somerset Surf Club and the City of Burnie Brass Band managed the bar on the night with proceeds re-invested into their local community projects.

Council makes a significant investment in Burnie Bite & Brew on New Year's Eve, an event that brings people together in a safe and fun environment. Success of the event can be attributed to the close working relationship Council has with suppliers, emergency services and community groups.

On Easter Sunday, Council again hosted its annual Kids in the Park event in Burnie Park. This event targets families with children under 12 and offers a range of activities for children to participate in. It is not just about seeing things, it is about having a go, hunting for eggs, joining a tea party, making a wand, learning to fairy dance, slide down a hill or join a great battle to save a princess.

Around 3,000 people attended the 12th annual Kids in the Park in 2019. This event had free entry with most of the activities free to participants, and patrons only paying for some rides and their consumables. This experience is accessible to all families in the Burnie area.

Burnie Arts & Function Centre

The Burnie Arts and Function Centre serves as one of the largest function and event venues on the north-west coast of Tasmania, with a large flat floor auditorium seating up to 1000, a 360 seat proscenium arch theatre and five other function rooms of varying size. The overall usage of the centre remains very high, with approximately 47,162 people accessing the centre throughout the financial year.

Performing Arts Subscription Season

The Burnie Arts and Function Centre presents an annual performing arts subscription season throughout the calendar year. The 2018-19 season was again successful, with the centre having over 350 subscribers.

The season program featured Opera Australia's Madam Butterfly, A Fine Romance and The Grigoryan Bothers as well as subscriber discounts to BABBA and Menopause the musical.

The season also included a commissioned work by Reflexions Dance Studio who performed two sold out shows of The Park Bench.



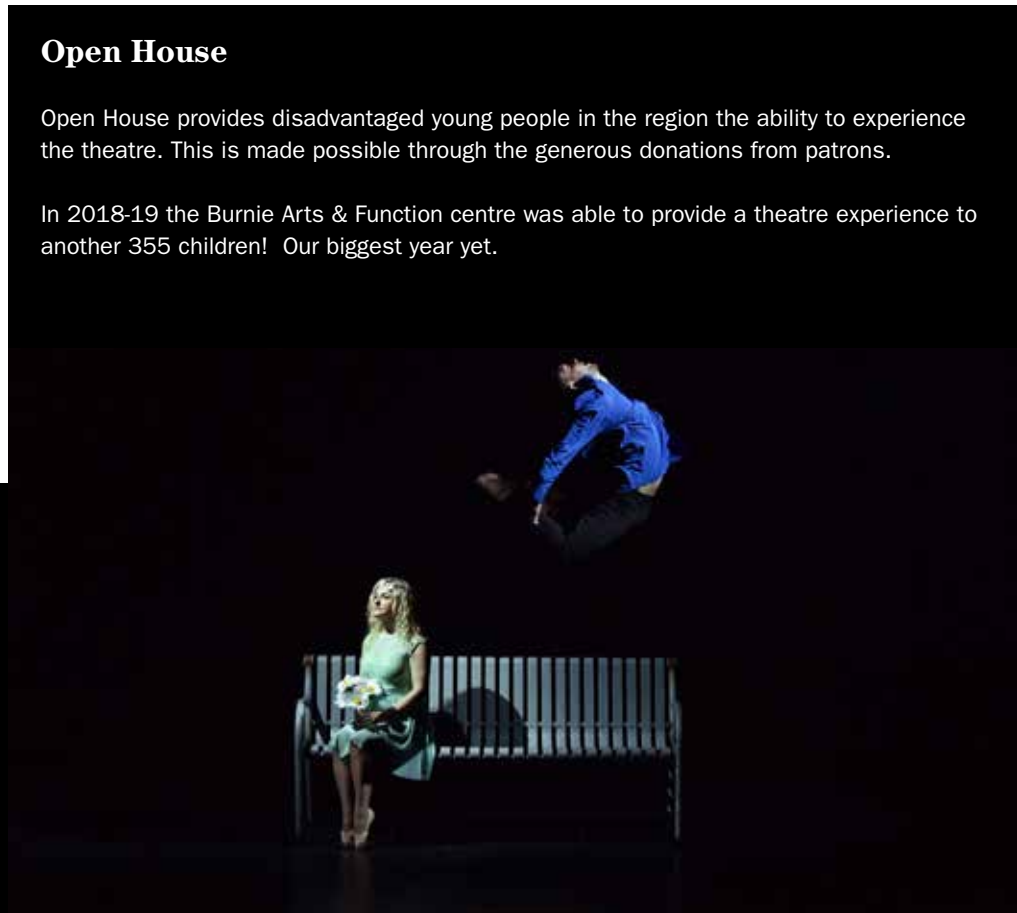
Opera Australia's Madam Butterfly - Children's Regional Choir

Open House

Open House provides disadvantaged young people in the region the ability to experience the theatre. This is made possible through the generous donations from patrons.

In 2018-19 the Burnie Arts & Function centre was able to provide a theatre experience to another 355 children! Our biggest year yet.

BURNIEARTS
& FUNCTION CENTRE



Burnie Regional Art Gallery

During 2018-19 the Burnie Regional Art Gallery welcomed over 22,000 visitors to twenty-five major exhibitions and dozens of public events, floor talks, openings, musical performances, early years programs, school visits, holiday programs and painting classes. Add to that, high school (HA! High Art and ART RAGE) and primary school (Primary Kaleidoscope) exhibitions, the gallery is buzzing.

With a goal to celebrate, promote and exhibit the very best of art, craft and design in north-west Tasmania, we continue to support local art and craft from the region and the state.

The Partnership Project, a nationally touring exhibition commencing in Burnie, highlighted eight Tasmanian artists and saw the gallery filled with eight small boats, each with an artist's interpretation of the Tasmanian experience. As the exhibition moves around the country, other artists will join the project and the final exhibition will finish here in 2020.

Other popular exhibitions were Grant Wells: People of Passion, a series of large format photographs, Raymond Arnold: Elsewhere World, a retrospective, and of course the biennial Burnie Print Prize 2019.

Burnie's flagship exhibition and nationally recognised print competition, the Burnie Print Prize showed eighty prints by artists from all Australian states and New Zealand. Sydney artist and master printer Rew Hanks won the major prize with his stunning linocut Fishing East of Faskrudsfordur, completed during a residency in Iceland. Mr Hanks' entries have won people's choice awards in past Burnie Print Prizes so his work is a popular addition to the collection.

Housed at the Gallery, Burnie's permanent art collection is presented in major exhibitions throughout the year and in Unpacked, a rotating series of curated exhibitions in the foyer gallery.

During 2018-19, the City's permanent collection grew by ten works, acquired as purchases, through art-prizes, and as donations. In addition to Rew Hanks' winning work, the gallery purchased four prints from the Burnie Print Prize. Donated works included a series of artist proofs by Queenstown artist Raymond Arnold donated through the Commonwealth Government's Cultural Gifts Program. Also gifted to the city was an interesting watercolour of Peppermint Bay, Tasmania by multi award winning Queensland painter Elizabeth Duguid.

The continued generosity and commitment of the community has resulted in a collection of longevity and purpose that reflects our community and place in Tasmania.



Rew HANKS, Gone fishing east of Faskrudsfordur, linocut, 70cm x 100 cm, 2018



Burnie Regional Museum



Burnie City Council manages a number of events which are designed to bring the community together for special celebrations and are offered at affordable rates, making them accessible to all members of the Burnie community.

Residents of Burnie continued to enjoy free entry to the Burnie Regional Museum this year, including the renowned Federation Street exhibition. This initiative has now been extended to include all residents of the Cradle Coast region, effective from 1 July 2019.

The exhibition 100 Years: 100 Objects – Finally the War is Over opened on 28 September 2018, commemorating the centenary of the end of WWI. In conjunction with the Burnie Regional Art Gallery and Burnie Arts and Function Centre, the Museum launched The Poppy Project for Remembrance Day. Members of the community were invited to provide 94 crocheted or knitted red poppies, representing each soldier from the north-west listed as Killed in Action during WWI on our war memorial. The community response was overwhelming with our Facebook post being shared 57 times and reaching 9,668 people across the state. Twenty-two community members supplied us with 168 poppies, which were placed as an installation

along the walkway between the Museum and Burnie Arts and Function Centre for Remembrance Day.

Landmarks: A Photographic Journey of Local Icons opened on 10 May 2019. The exhibition displays some of the beautiful photographs in the Museum's collection and tells the stories behind these unique and recognisable locations.

Education remains a core value of the Museum and 2018-19 saw the completion of new education materials for school group visits, assisted through Arts Tasmania's Roving Curator program. A professional development afternoon for teachers was held at the Museum and Gallery in February, offering teachers a preview of the newly completed education resources. Education boxes remain popular with teachers and schools from across the north-west region, enabling students to have hands-on experiences with historic objects in their own classrooms.

The cruise ship season kicked off at the beginning of October and saw around 20 ships dock in Burnie over the season. Some 3,300 cruise-ship passengers paid admission to the Museum and 37 volunteers gave up their time on a regular basis to welcome these visitors to the Museum. As in previous years, volunteers also provided visitors with demonstrations of the traditional skills of spinning, weaving and lacemaking.

More than 20 volunteers also assisted with behind-the-scenes projects at the BRM in 2018-19. Their projects included cataloguing photographs, objects and documents in the collections; completing general history enquiries and research; transcribing oral histories; and cleaning and conservation work. Their work is indispensable to the operation of the Museum.

The Burnie Regional Museum is supported by the Friends of the Burnie Regional Museum and assisted through Arts Tasmania by the Minister for the Arts.

Car parking

Following successful introduction of the Easypark app in Council's CBD ground level car parks, the Easypark app was introduced to all of Burnie's on-street parking in October 2018.

As a result, use of the app has increased significantly with over 90,000 transactions being made through the app during the 2018-19 financial year. It provides an easy way to pay and customers don't pay for parking that they do not use.

In 2018-19 the parking hourly rate increased by 10 cents.

Council continued to offer its Reserved Parking Scheme, providing cost effective and exclusive use of a parking space. Information on fees and the application form is available on Council's website.

Dog control

Council has a responsibility to ensure the safety and the rights of the general community are protected through responsible dog ownership.

1,839 dogs were registered for the 2018-19 financial year with the standard registration fee having increased by approximately \$1.00. Dogs aged 6 months and over are required under section 15A of the Dog Control Act 2000 to be implanted in an approved manner with an approved microchip. Under Section 8 of the Act, all dogs aged over 6 months are required to be registered with Council.

Civic events

Council conducts a number of civic events throughout the year.

Australia Day celebrations were held on Saturday 26 January 2019 at the Burnie Arts & Function Centre. The Australia Day ceremony was attended by over 200 people with 2018 Tasmanian Australian of the Year, Theatre Director, Writer, Arts Charity Leader and BighART co-founder – Scott Rankin as the featured guest speaker. As part of the ceremony, Mayor Kons welcomed twenty-three conferees as new Australian citizens. Citizen of the Year was awarded to John Packham. Young Citizen of the Year was awarded to Kynan West. Community Event of the Year was awarded to the 51st Burnie City Eisteddfod. The Australian Clogging Association 23rd National Convention, held in Burnie, was also recognised as an Outstanding Event.

Citizenship ceremonies are hosted regularly by Council on behalf of the Department of Home Affairs. The Mayor conducts the ceremonies at which new citizens take their citizenship pledge in front of families and friends. Throughout 2018-19, Council conducted one ceremony with ten new citizens.

Council works closely with the RSL Burnie Sub-Branch to conduct the ANZAC Day services held on 25 April each year. The dawn service and 11am service are conducted at the Burnie Park cenotaph. A large number of community groups, schools, organisations, and elected members come together to lay wreaths in a moving service that ensures our community honours the

memory of those who fought and served in all conflicts.

Remembrance Day is another meaningful day in the calendar, with a service conducted at 10.40am on 11 November each year, culminating in the 11am two minutes of silence. Wreaths are laid at the cenotaph in memory of the fallen.

On the 7 February 2019, a commemoration ceremony was held for Corporal Cameron Baird VC MG at the Makers' Workshop, acknowledging the installation of a small bronze statue and personal memorabilia of Tasmania's 100th Victoria Cross recipient.



Pictured: Doug Baird. Father of Cpl Cameron Baird VCMG

Major Projects

Burnie Surf Life Saving Club

A major upgrade of the Burnie Surf Life Saving Club took place in late 2018.

Key elements of the project included:

- Provision of DDA access to the first floor via a lift
- Expanded function space
- DDA complaint toilet on first floor
- New kitchen and upgraded bar area
- Additional ground floor storage

The upgrade provides a larger dedicated facility for the Surf Club to conduct its training and club events.



Mount Street safety improvement

Council received representations from local residents to upgrade an existing bus stop adjacent to Singline Estate. The existing situation was a gravel pull over area, used by school and Metro buses, which was poorly defined.

Mount Street carries significant traffic volumes and the aim of improvement works was to improve road safety, particularly for school children, and to therefore address the concern in the community.

A DDA compliant bus stop was created, with a new bus shelter supplied by the Department of State Growth.

Aileen Crescent retaining wall

Retaining walls are a significant feature of Burnie's road network, associated mainly with the historic need to modify the topography to build roads.

Council has around 580 retaining walls to manage and has developed skill sets within the outdoor workforce to undertake the majority of retaining wall replacement works in-house.

Many of these projects are carried out in constrained conditions and can be quite challenging to deliver.

A recent retaining wall project in Aileen Crescent (37m of new block wall) is an example of the type of work routinely carried out and the quality of work produced by Council.

Fernglade Road shared pathway

The second and final stage of the Fernglade Road upgrade, including a shared pathway, was completed on 20 June 2019. Approximately 290m of road was upgraded and 345m of shared path constructed.

The shared pathway was an initiative of Council aimed at increasing visitation to the Fernglade Reserve and addressing existing safety concerns for pedestrians and cyclists using the road pavement. The pathway provides an extension to the coastal pathway, taking in one of Burnie's most beautiful natural environments.



Stowport Road – Natone Road

While only a smaller component to the capital works program, the edge widening program is part of Council's Road Safety Improvement Program. Works were undertaken on Stowport Road and Natone Road.

Localised shoulder wear and seal edge breaks can occur on curves and crests where the road seal width is less than desirable.

Increasing the sealed road width at these locations reduces ongoing maintenance and provides a consistent road environment for motorists.



Ridgley drainage upgrade – stage 1

New drainage infrastructure was installed along the south side of the Ridgley Highway, east of the school, to alleviate overland flooding issues for properties in Ridgley.

This consisted of new pipes under the Ridgley Highway (twin 355mm diameter) and an open channel along the rear of properties to collect the overland flow and direct this to the new pipeline.

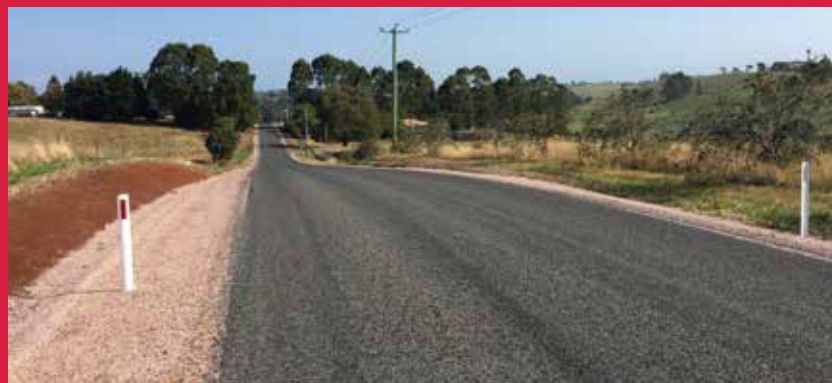
The system has performed well to date and will significantly lessen the flood risk for many properties.

Mooreville Road widening – stage 2

Council has a long term road widening program in place to improve road safety across the municipality.

The focus of work in 2018-19 was on Mooreville Road, north of Poimena Road. In Stage 2 of this project approximately 1.4km of road was upgraded to a seal width of 6.2m.

There are a further two stages in this project, planned for 2019-20 and 2020-21.



Queen Street upgrade

Queen Street is located in close proximity to the CBD and had seen increases in traffic use following changes in CBD traffic flows.

Council committed to introducing some traffic calming measures to reduce vehicle speeds and address resident amenity concerns.

In planning the works it was identified that the street infrastructure was in poor condition and required renewal.

A street upgrade project was progressed, with the design acknowledging the heritage of the precinct.



Major Projects

Council delivers an extensive capital work program each year, using a range of internal and external resources.

Council adopted a capital works budget for 2018-19 valued at \$11,930m.

In all, there were 97 project line items within the capital works program. Responsibility for these projects rested across a number of departments of Council.

The capital works program varies from small building upgrades, works on parks and reserves, purchase of artworks, plant and equipment, through to IT hardware and software, parking equipment and the list continues.

Overviews of various projects are provided throughout the Annual Report.

Other projects of interest include:

- Resurfacing and upgrade program: urban streets and rural roads
- Bridge approach upgrade program
- Disability parking improvement program
- Christmas decorations purchases
- Retaining wall safety improvement program
- Asphalt footpath renewal program
- Kerb ramp upgrade program
- Stormwater renewal and upgrade program
- Parks renewal programs: playgrounds, tracks and parks furniture
- Trade waste compliance program: council buildings
- Aquatic Centre storage shed
- Ridgley Drainage Study Implementation: Stage 1
- Oakleigh overpass
- Coastal pathway steps
- Plant and equipment renewals and upgrades



Plant and equipment

Plant and equipment are necessary tools for Council to deliver reliable and cost-effective services to the community.

This year Council replaced a side-loading garbage truck, street sweeper and front-loader tractor in line with Council's 10-year plant replacement schedule.

A new beach sand sifter was purchased to clean and groom the main section of West Beach in front of the Surf Club. This provides improved safety and amenity to beach users during the summer months.

A new reach mower attachment was purchased to fit an existing tractor allowing Council to carry out roadside slashing which was previously outsourced. This has given Council better control over service levels, quality and extent of works.



FUTURE DIRECTION 1 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
1.1	A RANGE OF VIBRANT, SAFE AND ATTRACTIVE COMMUNITY SPACES		
1.1.1	Create and maintain a range of welcoming and attractive spaces across the municipality that foster a sense of community, belonging and pride.		
1.1.1.1	Review playground infrastructure and utilisation, and develop a strategy to prioritise investment and renewal.	▶	5%
1.1.1.2	Develop a park development plan for Edwin Place Reserve in consultation with the community.	▶	5%
1.1.2	Enhance the use of community spaces through initiatives to improve the feeling of safety for all ages.		
1.2	A COMMUNITY THAT CELEBRATES AND PARTICIPATES IN ITS ARTS, CULTURE AND HERITAGE		
1.2.1	Promote the value of arts and culture in our community by supporting initiatives and opportunities that grow participation and appreciation of cultural diversity and the arts.		
1.2.1.1	Continue to develop initiatives at the BRAG for young audiences.	✓	100%
1.2.1.2	Maintain the Arts for the Community program which focuses on community involvement in arts.	▶	50%
1.2.1.3	Integrate various community arts groups into the Subscription Season program.	▶	Ongoing
1.2.1.4	Develop a Graffiti Policy.	✓	100%
1.2.1.5	Build the BAFC Subscription Season by maintaining subscribers, developing the sponsorship base and seeking ongoing funding from Arts Tasmania.	▶	Ongoing
1.2.1.6	Provide support to Tasmanian International Arts Festival and in alternate years provide support to a high end arts event in autumn.	▶	Ongoing
1.2.1.7	Expand the Arts Unearthed, Art for Community program to include theatre skills learning for youth and adults.	▶	15%
1.2.1.9	Prepare selected works from the Gallery's Permanent Collection, to include in a merchandise strategy to increase awareness of, and promote, the Gallery's Collection.	▶	5%
1.2.1.10	Develop a sculpture park installation.	✓	100%
1.2.2	Facilitate and support open community events that embrace our values and celebrate our place.		
1.2.2.1	Facilitate the Burnie Shines program of arts, events, performances and exhibitions during October.	✓	100%
1.2.2.2	Plan for and hold Kids in the Park as an open event that celebrates children and young families.	✓	100%
1.2.2.3	Facilitate the Night on the Terrace New Year's Eve celebration as a community building event.	✓	100%
1.2.2.4	Explore opportunities for new events for Burnie.	▶	Ongoing
1.2.3	Support projects and initiatives that promote our cultural heritage and history through a variety of formats.		
1.2.3.1	Continue to implement a range of feature exhibitions at the Burnie Regional Museum.	▶	Ongoing
1.2.3.2	Continue to deliver public programs at the Burnie Regional Museum that encourage repeat visits and community involvement.	▶	Ongoing
1.2.3.3	Develop the Young Collectors program as an initiative to increase youth involvement with the Museum.	✓	100%
1.2.3.9	Update interpretation in permanent and semi-permanent exhibition spaces at the Burnie Regional Museum.	▶	75%
1.2.4	Support civic events within the community.		
1.2.4.1	Provide support to civic events such as Australia Day Celebrations, Anzac Day, Remembrance Day and Volunteers Events.	✓	100%
1.3	A COMMUNITY THAT PROMOTES AND VALUES ITS BROAD RANGE OF QUALITY LEISURE, RECREATIONAL AND SPORTING OPPORTUNITIES		
1.3.1	Enhance and promote opportunities for recreation and leisure around our natural assets.		
1.3.2	Maintain and develop recreational and sporting facilities to encourage greater participation and sporting opportunities.		
1.3.2.7	Develop a master plan for Montello soccer ground and work with Burnie United Football Club to undertake redevelopment of the Montello Soccer Complex, subject to grant funding.	✓	100%
1.3.2.10	Develop a sports database.	✓	100%
1.4	AN INNOVATIVE RANGE OF ACCOMMODATION AND RESIDENTIAL OPTIONS ADDRESSING ALL THE NEEDS OF THE COMMUNITY		
1.4.1	Assess long term accommodation needs within the community and advocate for investment in appropriate housing options.		
1.4.1.1	Explore opportunities to support affordable housing programs and retirement living developments.	▶	Ongoing

LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ✕

Strategy	Action	Status	%Complete
1.4.2	Ensure policies, programs and strategies support diversity and choice in the form and setting of housing.		
1.5	A VIBRANT AND PROGRESSIVE CENTRAL BUSINESS DISTRICT		
1.5.1	Continue to invest in renewal of the CBD as a vibrant, attractive and cohesive retail and business hub.		
	Undertake a review of the Street Dining By-law.	▶	20%
1.5.2	Achieve a visitor-friendly CBD through improved connectivity, navigational aids and infrastructure supports.		
1.5.2.1	Develop a Smart City digital strategy for Burnie CBD.	▶	25%
1.6	A RE-INVIGORATED PAPER MILL SITE THAT ADDS VALUE TO THE REGIONAL ECONOMY		
1.6.1	Promote the strategic advantages of the paper mill site for manufacturing, processing, transport and storage.		
1.7	A ROAD TRANSPORT SYSTEM THAT MEETS THE NEEDS OF THE COMMUNITY AND SUPPORTS THE WIDER REGION		
1.7.1	Maintain the efficiency and safety of the local road network.		
1.7.1.1	Undertake a road safety audit of the urban road network and develop a plan of action to address deficiencies.	▶	50%
1.7.1.2	Actively participate in the implementation of the Tasmanian Freight Strategy.	▶	Ongoing
1.7.1.3	Work with the Department of State Growth to develop a plan to improve the appearance of the Bass Highway reservation, eastern approach to the City.	▶	35%
1.7.2	Manage the creation and regulation of controlled parking spaces to provide convenience and accessibility.		
1.7.3	Advocate for adequate public transport services to meet community needs within Burnie and improve efficiencies.		
1.7.3.1	Maintain an engagement with the CEO of Metro Tasmania on an annual basis.	✓	100%
1.7.4	Enhance opportunities for active transport.		

LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ✕



2 AN INCLUSIVE AND HEALTHY COMMUNITY

Strategic objectives

- Well-developed health infrastructure and programs respond to and meet regional needs
- The importance of physical and emotional wellbeing is valued and actively adopted by the community
- A place where everyone feels accepted and participates freely in community activities

Burnie Ten and 321-GO kids' race

The Heritage Burnie Ten was again a success in 2018 with almost 2,500 people taking on the five and ten kilometre courses. In its 34th year, The Heritage Burnie Ten is still a Tasmanian athletic calendar highlight. Just over a thousand children participated in the Health Care Insurance 321-GO kids' race last year, a consistent number with previous years.

With a community awareness to become healthier and more active, both events provide an annual personal goal for young and old. Not only do these events attract significant entries, they also draw thousands of family, friends and interested onlookers to Burnie.

The large number of spectators that support both events add a unique atmosphere and are key to the success of these races. The effort of a huge number of volunteers should not go

unrecognised. These volunteers are made up of individuals, longstanding committee members and a wide range of community groups who all fill vital roles.

The Heritage Burnie Ten and HealthCare Insurance 321-GO kids' race are organised by Council staff together with the Burnie Ten and 321-GO committees.

Women's Big Bash League

In its first foray to the coast, the Women's Big Bash League drew cricket fans to Burnie's West Park for a double-header over the December weekend. Nick Cummins, Cricket Tasmania's CEO said the crowd was 'a fantastic vote of confidence'.

The Hurricanes rebounded from a loss on the Saturday to soundly beat the Melbourne Stars by 72 runs on the Sunday. The home side's imposing total of 6-196, which contained 25 fours and four sixes, was the highest score by any team in the WBBL last season and the third-highest of all time in the competition's history. Over 2,000 locals attended the matches on December 8 and 9 last year, enjoying an outstanding level of cricket.

Burnie Farmers Market

The Burnie City Council purchased property at Wivenhoe from the Burnie Agricultural and Pastoral Society in February 2019. In purchasing the property, Council took over responsibility for continuing the Burnie Farmers Market, with the Men's Shed coordinating the Market.

The Burnie Farmers Market continues to be held on the first and third Saturday of every month from 8am to 12 noon and averages around 47 stallholders. The Market is the best place to buy fresh, local produce and chat with the maker who made or grew it for you.

Burnie Challenge

The 2019 Burnie Challenge continues to be an eagerly awaited event encouraging community participation in a non-competitive yet physically demanding environment.

The Challenge involves nearly a thousand people participating in a three and a half kilometre mud run and obstacle course.

The objectives of the Burnie Challenge are to support and encourage people from all walks of life to become physically active, and to create a fun opportunity for the whole community to be involved in.

Such is the popularity of the Challenge it now attracts entrants from all around the state. The Burnie Challenge is designed to encourage team work and it is therefore suitable for all age groups regardless of physical capabilities.

Burnie City Council is grateful for the support it receives from local businesses and organisations for the Burnie Challenge.

**THE BURNIE
CHALLENGE**
HOW TOUGH ARE YOU?

Grants and Benefits

22 community clubs and organisations received financial assistance in 2018-19. In accordance with section 77(2) of the Local Government Act 1993, Council is required to report the detail of any grant or benefit provided.

Financial assistance grants Rounds 1 and 2

\$1,337	McKenna Park Hockey Complex to purchase a new computer and IT equipment
\$1,200	Australian Red Cross for two extra kerbside collections a week
\$3,954	Burnie Community House to provide an outreach service focussing on activities based on learning through Science, Technology, Engineering, Arts and Mathematics
\$7,994	Friends of Burnie Penguins to establish a penguin rehabilitation facility in Burnie
\$5,000	Produce to the People to purchase a timer irrigation system for the produce garden and hot house
\$3,250	Tasmanian Family History Society Burnie Branch to upgrade heating and electrical items
\$1,500	Encore Performing Arts Studio to assist with costs for the Big Sing Workshop and Performance
\$7,500	Zodiac Gymnastics to purchase 'Uneven Bars and Mini Horizontal Bars' for the club
\$7,772	Burnie Basketball Association to refurbish the social club bar area
\$599	Pain Revolution, University of South Australia for hire fees for the Arts and Function Centre

\$3,000	Tasmanian Conservation Trust to assist with the costs of producing a Penguin Tourism Viewing Translation website
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Other Grants and Sponsorships

\$2,500	Burnie Concert Band
\$2,500	Burnie Highland Pipe Band
\$2,500	Burnie Youth Choir
\$2,500	City of Burnie Brass Band
\$2,500	Emusicians
\$2,500	Stringalong Music Program
\$2,117	Cooee to Camdale Coastcare
\$1,666	Burnie Amateur Swimming Club
\$3,000	Burnie Athletic Club
\$500	Tasmanian Aboriginal Centre
\$5,000	Emu Valley Rhododendron Garden
\$7,500	Support to State Representatives (various)

Event Support and In-kind Benefits

\$202	Stowport Community Morning Tea Group
\$4,500	Carols by Candlelight
\$1,133	Morning Melodies
\$13,982	Various equipment in-kind <\$1,000
\$1,500	Tasmanian Special Children's Christmas Party
\$400	Koori Kids NAIDOC Week
\$1,664	Sea FM Community Celebration – equipment in-kind > \$1,000
\$1,560	Fairy Godmothers Market – equipment in-kind > \$1,000
\$1,884	Burnie Agricultural and Pastoral Society – equipment in-kind > \$1,000
\$5,000	Burnie Tennis Club – Burnie International



\$7,994 was granted to Friends of Burnie Penguins to establish a penguin rehabilitation facility in Burnie



\$10,000 cash and \$10,000 in kind was granted to Cricket Tasmania for the Women's Big Bash League

- \$27,280 Burnie Tennis Club – Burnie International – equipment in-kind > \$,1000
- \$10,000 Cricket Tasmania – Women's Big Bash League
- \$10,000 Cricket Tasmania – Women's Big Bash League – in-kind
- \$5,100 Targa Australia – Targa North West
- \$45,000 Ten Days on the Island – In Pursuit of Venus [Infected] Exhibition
- \$164 Food license permits for Charity Organisations

Waste Disposal for Charitable Organisations

- \$572 Burnie Men's Shed for kerbside collection
- \$912 Australian Red Cross
- \$1,000 Launceston City Mission
- \$1,000 The Salvation Army

Industry and Business Support

- \$42,988 Support to Industry and Business Policy

Remissions

- \$8,692 Stormwater service charge remissions
- \$410 Hardship interest penalty remissions
- \$4,611 General rate remissions
- \$18,144 Waste service remissions
- \$105 Private conservation remissions
- \$0 Service remissions
- \$422,852 Rates and charges early payment discounts



Council assisted various Charitable Organisation with Waste Disposal grants

Recreational water quality

Objective

To ensure water used for primary contact activities such as swimming and other direct water sports are sufficiently free from pathogenic organisms to protect the health and safety of the user.

The monitoring of these waters has been carried out in accordance with the Recreational Water Quality Guidelines 2007 over the summer period for the presence of faecal coliforms.

Samples taken complied with the limit of 140 enterococci/100ml set by the Recreational Water Quality Guidelines 2007, with the exception of a January sample early in the new year. This point was retested with subsequent compliance.

Actions

Identify areas popular for recreational water usage within the municipality.

WATER SAMPLING DETAILS

LOCATION	13 Nov 2018	27 Nov 2018	18 Dec 2018	14 Jan 2019	29 Jan 2019	19 Feb 2019	5 March 2019	19 March 2019
Cooee Beach (West End)	20	<10	<10	20	<10	20	<10	<10
Cooee Beach (East End)	<10	<10	10	<10	<10	20	<10	<10
West Beach (West End)	<10	<10	<10	10	<10	<10	10	<10
West Beach (East End)	<10	<10	<10	20	<10	<10	10	<10
South Burnie (Yacht Club)	22	10	10	41	10	10	20	<10

Public swimming pools and spa pools

Objective

To ensure all public pools and spa pools are operated so as to protect the health and safety of those using the facility.

Actions

Take regular water samples to ensure compliance with the Microbiological Criteria for swimming pools

There are six public swimming pools of various sizes located in Burnie. All are sampled every month when operating for heterotrophic colony count, thermotolerant coliforms and Pseudomonas Aeruginosa.

There have not been any pools closed during the year; however occasional readings above the guideline recommendation required resampling. Corrective action was taken followed by resampling which showed the corrective action had been effective.

Food hygiene

Objective

To ensure food for human consumption is safe, wholesome, properly described and compliant with the Australian Food Standards Code and Food Act 2003.

Actions

- Conduct regular inspections of all food premises that handle or sell food. There are currently 157 fixed food businesses and 31 statewide mobile food businesses. 137 one-off event registrations were issued.
- Advise and educate on food handling procedures.
- Conduct food sampling in accordance with the requirements of the Department of Health and Human Services.
- Continuation of food handler training sessions with food businesses.

The number of inspections carried out per year on a premises depends on its risk factor.

This year a new risk classification system was implemented by the state government as an amendment to the Food Act 2003. The new system changed from a basic three tier system to a significantly more complex and robust 15 tier system prompting a re-classification to be undertaken of all food businesses in the municipality.

Higher risk premises (such as hospitals and aged-care facilities)

are subject to a food audit by independent auditors as well as inspection by Council staff, whilst lower risk premises are inspected less frequently.

The implementation of the Code continues the focus on reducing the amount of inspections required, thus allowing more time for Council officers to concentrate in other tasks and also providing less disruption to the operation of food premises.

This year a total of 316 inspections of fixed premises and 13 inspections of mobile business were conducted.

Goals and objectives in relation to Public Health

Activity Overview

- To provide a capacity to monitor health and safety standards of the environment and in facilities providing food and personal services
- To deliver programs and services to facilitate an environment free from risk of environmental harm or nuisance
- To facilitate compliance with statutory requirements including licensing, inspection, and enforcement actions as required
- Assist in the promotion of consistent public health services across the region through resource sharing programs such as immunisation and food premises, with neighbouring Councils.

Aims

- Protect the health and safety of the community by having proper regard to:
 - The control and monitoring of effluent and waste discharge on-site
 - Health and hygiene standards of food premises
 - Pest control
 - Provision of immunisation and environmental health awareness programs
 - Administration and enforcement of relevant legislative and regulatory requirements
- To enhance community awareness of environmental health and management issues
- To maintain a regular program of inspections and actions

Regulated systems (cooling towers)

Objective

To ensure all cooling towers are operated and maintained in such a manner that they do not cause Legionella.

Actions

- Register all cooling towers in accordance with the Department of Health and Human Services Guidelines for the Control of Legionella in Regulated Systems.
- Keep accurate records of the cooling towers to include:
 - Type of cooling system
 - Location
 - Contact names of persons responsible for the cooling tower
 - Water sampling results

There are three separate cooling towers sites within the Burnie municipal area.

Public health risk activities (ear piercing and tattooing)

Objective

To ensure there are adequate systems in place to prevent the risk of cross contamination in premises used for skin penetration.

Actions

- Register and inspect all skin penetration premises within the municipal area in order to ensure those premises and their operators comply with the Tattooing Guidelines for Public Health Risk Activities. These activities include ear piercing, tattooing and body piercing.

There are six registered premises covering ear piercing, tattooing, cosmetic tattooing, cosmetic therapies and body piercing activities.

Immunisations

Objective

To provide a program to immunise all children and at risk persons, including staff flu vaccinations, in accordance with the National Health and Medical Research Council Immunisation Guidelines and in accordance with resource sharing activities with other north west Councils.

Actions

- As part of a shared services agreement, visit all secondary schools across the Burnie, West Coast, Waratah-Wynyard and Circular Head municipalities and immunise students for Human Papilloma Virus (HPV), and Diphtheria, Tetanus, and Pertussis.
- Roll out the immunisation program to all Grade 7 cohorts.
- Provide the HPV register with timely reports of all Papilloma Virus vaccinations given.
- Provide Department of Health and Human Services with timely reports of all vaccinations given.
- A total of 1,497 vaccinations were administered for the year.

Environment and health complaints

Complaints of a various nature continue to consume a significant amount of time to satisfactorily resolve. The table below is a summary of the numbers and categories of complaints received throughout the year.

CATEGORY	COMPLAINT	NUMBER
Noise	Industrial and residential noise issues.	25
Water	Oil and other pollutants in stormwater and recreational waters.	2
Air	Domestic wood heaters, burn-off practices, spray painting, wood fibre dust and dust from land development practices.	8
Solid Waste	Inappropriate disposal of household garbage, car bodies and demolition waste, etc.	6
Food Complaints	Poor food handling, contaminated food, etc.	5
TOTAL		46

FUTURE DIRECTION 2 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
2.1	WELL-DEVELOPED HEALTH INFRASTRUCTURE AND PROGRAMS RESPOND TO AND MEET REGIONAL NEEDS		
2.1.1	Continue to advocate for Burnie to be the north west centre for health services.		
2.1.1.1	Maintain an engagement with the Minister for Health on an annual basis.	✓	100%
2.1.1.2	Advocate for a day respite centre in Burnie.	✓	100%
2.1.2	Continue to advocate for strong health programs and services that meet the needs of the community.		
2.1.3	Maintain effective and supportive relationships with non-governmental health agencies.		
2.2	THE IMPORTANCE OF PHYSICAL AND EMOTIONAL WELLBEING IS VALUED AND ACTIVELY ADOPTED BY THE COMMUNITY		
2.2.1	Facilitate a suite of family-focused activities that promote wellbeing and healthy lifestyles.		
2.2.1.1	Run the Burnie Challenge as an annual event.	✓	100%
2.2.1.2	Run the Burnie Ten and 321Go children's footrace event.	✓	100%
2.2.2	Encourage community-driven initiatives that focus on developing healthier lifestyles and improved emotional wellbeing.		
2.2.2.1	Assist in development and implementation of a Local Drug Action Plan.	▶	100%
2.3	A PLACE WHERE EVERYONE FEELS ACCEPTED AND PARTICIPATES FREELY IN COMMUNITY ACTIVITIES		
2.3.1	Promote the improvement of equal access across various types of barriers that prevent participation.		
2.3.1.1	Explore a partnership program that provides opportunities for young people to participate in an activity of their choice where affordability is a limiting factor.	▶	70%
2.3.2	Support initiatives aimed at improving social outcomes by removing barriers to participation in learning and employment opportunities.		
2.3.2.1	Work with our community through a <i>Collective Impact Framework</i> to remove obstacles that prevent participating in opportunities for training and employment.	▶	Ongoing
2.3.2.2	Partner with service clubs and agencies to identify projects that will target special needs in the community.	▶	Ongoing
2.3.2.3	Provide support to local and regional events that provide positive social and economic benefits to Burnie.	▶	Ongoing
2.3.2.4	Assist the Local Enabling Group in implementing <i>The Search</i> program.	▶	Ongoing
2.3.3	Promote volunteerism as a lifestyle choice.		
2.3.3.1	Acknowledge the role of volunteers and their contribution towards social capital and community wellbeing by coordinating the Volunteers Awards every two years (due 2018-19).	✓	100%
2.3.3.2	Host a Volunteers Thank You event.		
2.3.4	Promote inclusiveness and participation within identifiable groups.		
2.3.4.2	Implement the Youth Development Strategy.	▶	60%
2.3.5	Assist those who assist the community.		
2.3.5.1	Facilitate engagement between Councillors and at least one community group per quarter.	✓	100%
LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ✗			



Building inclusive spaces

Extensive car parking and boardwalk for easy city access

Environmentally sustainable green roof

New gym, cafe, library and health clinic



Specialised facility to learn, research and create digital equipment manufacturing

Artist's impression: Aerial view from the south west

Public spaces for outdoor cinema events, a cycling hub, conservation education, outdoor gardens, social sports or community markets

A new campus West Park is part of the \$300 million Northern Transformation project, a partnership between the University and local, state and federal governments.

The project aims to bring new ways of learning and teaching to the city and region, focused on building and welcoming communities into the future.



Artist's impression: Interior courtyard view

3

A CENTRE FOR INFORMATION, KNOWLEDGE AND LEARNING

Strategic objectives

- UTAS is a strong leader in the provision of education and research in the Burnie region
- The education providers work together and are responsive in meeting the learning needs of the community
- The community is engaged in education and values learning from the early years and throughout life
- Our community is skilled and able to manage change and meet global, regional and local challenges
- Opportunities exist for people to achieve their dreams and potential

Bursaries and awards

The Education Bursaries and Awards Policy has been developed to invest in young people within the Burnie community by encouraging their educational development. This policy aims to support young people with their studies at the University of Tasmania (UTAS) and encourage students in the other levels of education by awarding excellence in leadership and positively contributing to the values of the school.

A total of \$9,250 was awarded during 2018-19 under this policy.

Youth Development

The Burnie Youth Strategy is a collaborative approach with community to youth development and has increased engagement with the youth sector for Council in specific targeted areas. The strategy has aimed to approach long standing issues of employment, housing, transport and diversity by investigating and supporting local strengths; as well as involving and empowering young people more deeply in the decisions that affect them.

Aspects of the Strategy have brought traditionally isolated young people into projects like YMCAB along with providing a better avenue of information for Council over concerns of differing groups of young people. Engagements in these areas allows Council to consult broadly in areas of our youth community and involve them in decision making as well as event delivery.

The Burnie Youth Council has been operating for 17 years and is comprised of two representatives from each school and college in the Burnie municipality. The current Youth Mayor is Iyanah Contractor, the Deputy Youth Mayor Maya Mitchell and the Junior Youth Mayor is Imogen Lloyd. The Burnie

Youth Council provides members with a unique opportunity to participate in civic education and gain a greater understanding of local government. Burnie Youth Council provides the Council with valuable links and insight into the strengths and challenges of Burnie's young community.

Youth Making Changes Around Burnie (YMCAB) is a fluid but active initiative that identifies and engages young people aged 14-25 to organise, facilitate and promote events for young people in Burnie. YMCAB meets on a bi-monthly basis and provides a safe, friendly environment for young people discuss ideas and concerns and turn these ideas into reality for youth in the Burnie area. YMCAB also delivers various events such as colour run, film nights, music gigs, activities and fundraising as well as approaching issue-specific advocacy initiatives that relate to young people, such as anti-bullying.

YMCAB members are also involved in the organisation and delivery of the National Youth Week event along with contributing to consultation on various aspects of youth culture and expectations.



Burnie Works Collective Impact

Burnie Works is a collective impact framework working to create change and address complex issues in our community including educational outcomes, social inclusion and unemployment.

Burnie City Council and the Westpac Foundation provided a full-time Project Officer - Collective Impact to provide support and facilitation through a distributive backbone until January 2019. This position was supported by Burnie City Council at 0.6 FTE from January 2019, while further funding opportunities were explored. Burnie Works continues to develop and work towards the goals set by the community in Making Burnie 2030.

Burnie Works includes a central backbone organisation; the Local Enabling Group and working groups BIG, Dream Big, Every Day Counts, Employment Partnership Group and Local Drug Action Team. The framework also links with Hilltop Fresh Produce Project and Communities for Children.

During the lead up to the Federal election it was announced that Burnie Works would receive \$1.85M in funding through the Stronger Places, Stronger People initiative to support the backbone function over five years commencing in 2019-20. Council was also successful in gaining \$250,000 towards the Building Bridges for Mature Age Jobseekers program over the next two years. Funding of \$15,328 was received through the Federal Government Regional Employment Trial, for a transport to work trial in 2019-20.

In 2018-19 the Local Enabling Group supported Family Planning Tasmania's LAQR4U project promoting information availability and use of long acting reversible contraception, by acting as a reference group.

BIG is working to increase the connection between business and education. BIG wants to support our young people on to a positive life pathway and to fulfil the great potential and aspirations. In 2018-19, BIG has

continued to support the University of Tasmania Science and Engineering Investigation Awards (North West) held in September 2018. BIG also continued Up Close and BIG... with Eric Philips OAM, Martin Flanagan, Alison Watkins and Bess Clark talking to students about their education and career path. BIG stands for Begin the dream... Imagine the possibilities...Go for it!

Dream Big aims to encourage Grade 5 students in Burnie to dream about their future. Students from Romaine Park, Montello, Ridgley, Natone, Havenview, Cooe and Somerset Primary Schools participated in Dream Big in 2018-19.

Dream Big gives students the chance to visit higher education campuses in Burnie in Term 1, and visit and learn about a career of their choice in Term 2-Term 3.

In 2018, 238 students participated in the program with 88 students participating in career visits. In Term 1 of 2019, 255 students participated in higher education visits, with 89 students participating in careers visits in 2019.

In 2018-19 the Burnie Works Local Drug Action Team (LDAT), developed the Resilient Burnie Families Community Action Plan. The LDAT is focused on prevention of harm from drug and alcohol use in Burnie, and identified strengthening protective factors as a focus. The Resilient Burnie Families Community Action Plan is focused on increasing emotional intelligence and family connection (close family ties and effective communication between families), using the RULER Emotional Intelligence Training. The plan commenced in early 2019, with 59 attendees from services and organisations completing the training. The Resilient Burnie Families Community Action Plan is continuing.

We continue to work within the framework to create large-scale change in our community.

UTAS Development at West Park

Council has continued to work with the University of Tasmania to implement the Development Deed for a new campus at West Park.

Council participated in the Community Reference Group, which assisted the University in the development of the design for the campus.

During the year the University received development approval for the new campus, and announced that Fairbrother had been appointed to construct the new building, with construction planned to commence in the last quarter of 2019.

Council has also been working with the University in planning new facilities for the Burnie Highland Pipe Band and the City of Burnie Brass Band. It is expected that construction of the two band rooms will occur during 2020.

Council has also been providing input into potential future courses at the Campus. It is exciting that a number of new courses including Nursing, Advanced Manufacturing and Design, Business (Value Chain Management), Liberal Arts and Sciences and Aged Care and Dementia will be offered at West Park.

FUTURE DIRECTION 3 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
3.1	UTAS IS A STRONG LEADER IN THE PROVISION OF EDUCATION AND RESEARCH IN THE BURNIE REGION		
3.1.1	Partner with the University of Tasmania including the Rural Clinical School to maximise the growth of the UTAS Cradle Coast Campus.		
3.2	THE EDUCATION PROVIDERS WORK TOGETHER AND ARE RESPONSIVE IN MEETING THE LEARNING NEEDS OF THE COMMUNITY		
3.2.1	Promote learning pathways.		
3.2.1.1	Facilitate collaboration between education providers to strengthen learning pathways.	▶	Ongoing
3.2.2	Encourage opportunities that optimise the use of assets and resources for education.		
3.2.2.2	Implement the progressive stages under the Heads of Agreement with UTAS on the land at West Park.	▶	Ongoing
3.2.2.3	Assist the Local Enabling Group in facilitating a 'Learning Week'.	▶	Ongoing
3.2.3	Encourage partnerships between education providers and industry that ensures training is matched to the employment needs of the region.		
3.2.3.1	Provide opportunity for workforce participation programs by having student placements.	▶	Ongoing
3.2.3.2	Support the development of BIG educational/business events.	▶	Ongoing
3.3	THE COMMUNITY IS ENGAGED IN EDUCATION AND VALUES LEARNING FROM THE EARLY YEARS AND THROUGHOUT LIFE		
3.3.1	Invest in programs that develop the potential of our children.		
3.3.1.1	Actively participate with UTAS on Science Week activities.	▶	Ongoing
3.3.2	Develop child care centres as family service hubs.		
3.3.3	Encourage initiatives to improve our education retention rates and promote the value of education.		
3.3.3.1	Provide support to the Dream Big project being undertaken by local schools introducing children to careers in local industry.	▶	Ongoing
3.3.4	Encourage initiatives that provide opportunities for lifelong learning.		
3.4	OUR COMMUNITY IS SKILLED AND ABLE TO MANAGE CHANGE AND MEET GLOBAL, REGIONAL AND LOCAL CHALLENGES		
3.4.1	Improve the resilience of the Burnie community.		
3.4.2	Advocate for access to relevant professional development and up-skilling opportunities.		
3.4.2.1	Advocate for extension of associate degree, under-graduate and post-graduate offerings at the Cradle Coast Campus that are relevant to the region's industry needs.	▶	Ongoing
3.5	OPPORTUNITIES EXIST FOR PEOPLE TO ACHIEVE THEIR DREAMS AND POTENTIAL		
3.5.1	Celebrate the successes of people who have excelled in their field.		
3.5.1.1	Provide support to the Dream Big project being undertaken by local schools introducing children to careers in local industry.	▶	Ongoing
3.5.2	Contribute to an optimistic outlook by promoting the positive stories within our community.		
LEGEND: Completed ✓ Ongoing ▶ In progress ► Deferred or not pursued ✗			



4

A SECURE, INNOVATIVE AND
DIVERSE ECONOMY

Strategic objectives

- A globally competitive business community, focused on the development of niche and premium products
- A highly skilled workforce with a focus on innovation and entrepreneurship
- A five-star visitor experience on the edge of adventure
- The City of Makers renowned for its niche industries, specialty manufacturing and artisanship
- The opportunities offered by contemporary communications technology are maximised

Visitor Services

Playing a pivotal role in the visitor servicing market for Burnie and north-west Tasmania, the Burnie Visitor Information Centre staff and 40-strong volunteer team again provided essential support for the region's tourism industry.

Creative Paper

An exciting opportunity arose for Creative Paper to feature its unique paper in the winter and spring menus of Solotel restaurant Aria, located in the heart of Circular Quay in Sydney. This was an opportunity to showcase specialty Tasmanian papers.

A strong online presence and shop front at Makers' Workshop continued to create exposure of paper products to artists and shoppers around Australia and globally.

The hands-on paper tour experience of the paper mill continues to receive wonderful reviews as a fascinating and

must do experience for visitors traveling in north-west Tasmania. Strong support from community and school groups, the coach market and cruise ship visitation kept participant numbers strong.

Cruise Ships

Cruise Ship visitation to Tasmania continues to be a high growth market with the City of Burnie experiencing similar visitation numbers to the previous season.

An anticipated 27 ships were scheduled to visit the Port of Burnie. Inclement weather caused the cancellation of two visits. Global ship sales also caused the

cancellation of another three planned visits pre-season.

The highly anticipated maiden visit of the majestic Queen Elizabeth was cause for many foreshore spectators. Other maiden visits were by the luxury ship Silver Muse, Seven Seas Mariner and German based AIDAaura.

An active role by Mayor Stephen Kons and other Councillors able to participate continues to be a highlight for visitors as they are greeted when they take their first step off the gangway into Burnie.

Burnie's team of welcoming volunteers continues to be a fundamental part of Burnie's success.

Economic development

Council introduced the Local Traders Program in late 2018, and the program was well supported by local businesses. Promotional activities included Christmas, state-wide power lifting competition, Easter, Goodbye Autumn - Hello Winter, End of Financial Year and Love Your Local.

Council is partnering with the Circular Head Council, Waratah-Wynyard Council and Cradle Coast Authority to implement priority actions from the Sustainable Murchison Plan 2040. Key focus areas include land conversion, workforce development,

skills and training, population attraction and retention, and infrastructure.

Council has also actively supported the development and implementation of the Cradle Coast Futures Plan including assisting with designing the governance framework. It is providing assistance to the Renewable Energy Working Group, and will

facilitate a Choose Cradle Coast population Working Group.





FUTURE DIRECTION 4 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
4.1	A GLOBALLY COMPETITIVE BUSINESS COMMUNITY, FOCUSED ON THE DEVELOPMENT OF NICHE AND PREMIUM PRODUCTS		
4.1.1	Support the growth of the Burnie economy through the principles of the Burnie Economic Development Strategy and the Settlement and Investment Strategy.		
4.1.1.1	Support new and expanding businesses through the application of the Assistance to Industry and Business Policy.	▶	Ongoing
4.1.1.2	Support professional and residential attraction to Tasmania by providing content to the Make It Tasmania social media campaign within existing Council content that showcases Burnie, on a regular basis.	▶	Ongoing
4.1.1.3	Explore opportunities to drive strategic outcomes from the CBD Masterplan and Settlement and Investment Strategy.	×	Deferred
4.2	A HIGHLY SKILLED WORKFORCE WITH A FOCUS ON INNOVATION AND ENTREPRENEURSHIP		
4.2.1	Build opportunities for innovation and entrepreneurship to flourish.		
4.2.1.1	Develop a strategic link with TMEC - Advance Manufacturing Centre of Excellence.	▶	Ongoing
4.3	A FIVE-STAR VISITOR EXPERIENCE ON THE EDGE OF ADVENTURE		
4.3.1	Promote Burnie as a hub for a diverse range of tourism experiences within the region.		
4.3.1.1	Develop a cruise ship strategy.	▶	60%
4.3.1.2	Assist the implementation of the Burnie Destination Action Plan	▶	20%
4.4	THE CITY OF MAKERS RENOWNED FOR ITS NICHE INDUSTRIES, SPECIALTY MANUFACTURING AND ARTISANSHIP		
4.4.1	Develop initiatives that strengthen the Makers of Burnie brand and align with the Tasmanian brand.		
4.5	THE OPPORTUNITIES OFFERED BY CONTEMPORARY COMMUNICATIONS TECHNOLOGY ARE MAXIMISED		
4.5.1	Advocate for regional access to current technology, communications services and infrastructure.		
4.5.1.1	Assist local businesses to access NBN FTTP where required.	×	Not started
LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ×			



5

A NATURAL AND BUILT ENVIRONMENT
THAT IS RESPECTED AND CARED FOR

Strategic objectives

- Our natural resources are protected and enhanced
- The region develops and uses renewable energy sources
- A strong level of participation and collaboration in community based environmental protection and conservation groups
- A region that is energy, water and waste efficient
- A built environment that is valued, reflects our past and embraces our future

Waste management

Council provides a range of waste management services to the community, including kerbside refuse and recycling collections, commercial district cardboard collections, public place recycling and litter collections and waste transfer and resource recovery at the Burnie Waste Management Centre.

Each year increased opportunities emerge to recycle or reuse unwanted items or recyclables and Council supports these where possible.

Arrangements were finalised for Council to participate in a paint recycling service, which will be delivered out of the Waste Management Centre.

Council has committed to providing an annual kerbside hard rubbish collection to urban Burnie and Ridgley areas and agreed to include an opportunity for rural residents to participate.

Further work has occurred to assess the viability of a kerbside FOGO service;

engagement with the regions is planned to occur in 2019-20.

Council received the top collector in Tasmania award for its role in the Mobile Muster Program.

Illegal dumping continues to be a focus for Council and the region. Particular actions included identifying hot spots, intelligence gathering, education, cleaning up dumping sites and catching offenders. Council will continue to work with partners from Cradle Coast Waste Management Group, Department of Primary Industries, Parks, Water and Environment and the Environment Protection Authority.

Weed Management

Extensive removal of declared and environmental weeds throughout Burnie Park Reserve, the native section of the park were completed. Most of the environmental weed species were garden escapees including: English ivy, sycamore, Poor Man's Rhododendron (*Impatiens sodenii*), banana passionfruit, cotoneaster species and sweet pittosporum. Native species were later planted to revegetate the area.

Ongoing works in Alexander Creek continued where blackberries and *Poa aquatica* grass were controlled. Native species were then planted to revegetate the area. Ongoing works were started in Shorewell Creek targeting Gorse, Balm of Gilead, blackberries and willow trees.

A new project with the Department of Justice was started in Romaine Creek Reserve. Hand weeding of blackberry, French broom and Balm of Gilead due to the sensitive riparian area. A total of 250 hours were completed, which enabled 250 metres of the creek from Mount Street downstream to be cleared of weeds. Native species were then planted to revegetate the area and due to the low impact method of removal, native regeneration has been encouraging.

Declared weed species Spanish Heath and pampas grass have been targeted at Round Hill, Stowport and Natone on council road reserves and private landowners' properties. Discussions with the Department of State Growth, Forico and TasRail about Gorse and English Broom control on and near the Ridgley Highway South of Ridgley were successful with ongoing control to be organised with greater communication.



Land use planning statistics

The Burnie Interim Planning Scheme 2013 applies for use and development of land in the Burnie municipal area.

Two separate amendments have been proposed to the planning scheme during 2018-19, these remain in draft stage; to incorporate mapped bushfire prone areas within our municipal area; and to re-zone a parcel of land to General Residential zone.

Council received 148 applications under the planning scheme for permits applications, comprising 137 use or development applications and 11 applications for subdivision of land.

28 applications lodged in 2017-18 were carried over for determination.

Applications covered a range of use and development, with continued activity in the small to medium residential sector, re-development, and commercial and recreation uses.

155 permit applications were determined in the period from 1 July 2018 until 30 June 2019.

133 permits were granted and two refused. Twenty old permit applications were withdrawn.

Twenty-one applications remain undetermined at 30 June 2019.

The average determination time was 22 days for a discretionary permit application and 10 days for a permitted permit application against the statutory maximum of 42 day and 28 days respectively.

Building and plumbing activity

Burnie's building and plumbing approval activity for 2018-19 involved building work with a combined value of \$30.7m.

2018-19 was the second full financial year of operation under the Building Act 2016. The Act introduced categories of building work for which permits are not required. The building value reported therefore does not represent the total value of building work in the Burnie municipal area.

Residential building work in Burnie for new dwellings, alterations and extensions to existing houses had a total value of \$19m.

Burnie's commercial and industrial building work had a value of \$8.4m.

The remaining \$3.4m was made up of non-habitable structures such as sheds, retaining walls and other miscellaneous structures.

Emu flood study

The heavy rains of June 2016 resulted in significant flood events occurring in many catchments across Tasmania. More specifically in Burnie there was extensive flooding of the lower reaches of the Emu River (6-7 June) predominately affecting properties in the River Road industrial area.

Following the event there was an acknowledged need to understand the significance of this flood event, what were the drivers and influencing factors for flooding in the river, identification of flood extent for various rainfall probability events and identification of possible opportunities to manage risks associated with future flood events.

To gain this knowledge a comprehensive study of flooding on the Emu River was progressed. Funding towards the study was secured under the Tasmanian National Disaster Resilience Grants Program administered through the SES Tasmania.

Council received the final report at the April 2019 meeting, following a period of community comment.

A range of flood risk mitigation options were explored in the report.

Council has endorsed the following options:

- Option CS01 - Improved flood warning
- Option CS02 - Development of a community awareness and education program
- Option CS03 - Consideration of planned / managed retreat

Council is working with other agencies to explore opportunities for better weather and stream recording infrastructure in the north-west to support flood warning systems.

Energy Management

For a number of years, Council has had a focus of progressing initiatives to reduce the quantum and cost of energy used.

From an infrastructure perspective, investment has been made in LED lighting and solar energy. This has a direct result in reducing or offsetting energy consumption.

Key projects this year have included:

- Continuation of lighting upgrades in Council facilities (LED's)
- Solar energy systems installed on Burnie Arts & Function Centre and the Burnie Regional Museum
- Support the installation of a solar system at Ridgley Bowls Club through co-funding

Other actions have included re-negotiation of energy contracts for larger facilities (electricity and gas) and actively progressing energy savings opportunities.

Tasmanian Planning Scheme

There is to be a Tasmanian Planning Scheme (TPS) to replace all the current municipal planning schemes, including the Burnie Interim Planning Scheme 2013.

Burnie City Council lodged a draft Burnie Local Provision Schedule (LPS) with the Tasmanian Planning Commission in April 2019.

The Draft Burnie LPS sets out how the mandatory common zone and code provisions of the TPS are to apply for the land in the Burnie municipal area; and the matters on which it is necessary to establish rules that are different to those in the common mandatory TPS provisions.

It is anticipated the draft Burnie LPS will be publicly notified and exhibited for community consideration and comment during September 2019 .



FUTURE DIRECTION 5 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
5.1	OUR NATURAL RESOURCES ARE PROTECTED AND ENHANCED		
5.1.1	Recognise and protect those areas that are formally protected.		
5.1.2	Assist in the sustainable use of natural resources including agricultural land, forests, minerals, water, air and natural landscapes.		
5.2	THE REGION DEVELOPS AND USES RENEWABLE ENERGY SOURCES		
5.2.1	Support opportunities for both commercial and private generation of renewable energy.		
5.3	A STRONG LEVEL OF PARTICIPATION AND COLLABORATION IN COMMUNITY BASED ENVIRONMENTAL PROTECTION AND CONSERVATION GROUPS		
5.3.1	Support communities that care for and protect our environment.		
5.3.1.1	Support community environmental groups such as Friends of Little Penguins, Bushwatch, Burnie Coastal Care Group, Upper Natone Reserve Committee, Friends of Fernglade, and Clean Up Australia.	▶	Ongoing
5.4	A REGION THAT IS ENERGY, WATER AND WASTE EFFICIENT		
5.4.1	Support initiatives that promote energy efficiency.		
5.4.2	Support the appropriate and efficient use of various water resources.		
5.4.3	Support the State and regional strategies in waste reduction.		
5.4.3.1	Review the Burnie Waste Management Strategy.	√	100%
5.5	A BUILT ENVIRONMENT THAT IS VALUED, REFLECTS OUR PAST AND EMBRACES OUR FUTURE		
5.5.1	Ensure the use and development of land enables communities to provide for their social, economic and cultural well-being and for their health and safety, while maintaining the potential for land to meet reasonably foreseeable needs, without risk to the life supporting capacity of land, air and water.		
5.5.2	Ensure the form and layout of settlement provides attractive, convenient, efficient, healthy, pleasant and safe urban and rural places in which people live, work or visit.		
5.5.3	Plan for or make available adequate community and utility infrastructure assets to support economic prosperity and liveable settlements.		
LEGEND: Completed √ Ongoing ▶ In progress ► Deferred or not pursued ✘			

6 A REGIONAL HUB



Strategic objectives

- Burnie is the community and commercial services centre for the broader north-west region
- Effective, efficient and integrated transport linkages service and connect Burnie with the state, region and world
- The City provides leadership and works collaboratively on regional strategic issues

Tas Communications Pty Ltd

Tas Communications Unit Trust (the Trust) was established in August 2002 and its main focus is providing quality support to its local government customers along with tailoring niche services to meet the needs of its business customer base. It is also an internet service supplier, application service hosting and service desk supplier. With a fibre and wireless network between Smithton and Hobart, Tas Communications service clients in most of the population centres in Tasmania.

The following services are provided to the customer service base:

- Network services
- Internet services
- Managed services
- Product sales
- Support and consulting services

Directors

The Directors of the Corporate Trustee of the entity as at 30 June 2019 were:

- Rodney Greene (Chairman and Secretary)
- Steven Cambridge (Independent Director)

The Trust is 100% owned by Burnie City Council with one Director employed by Council and a second independent Director. The continued operation of the entity in its present form, undertaking its current activities, is dependent on Council's continued support.

Financial performance and position

The Trust recorded an unfavourable result for 2019 with an operating loss of \$82,205 compared with a surplus of \$226,646 in 2018. The Trust had net assets of \$2,020,526 as at 30 June 2019 compared with \$2,329,377 in 2018 and is well

situated to continue to grow and service its existing customer base into the future. The Trust invested \$242,220 in telecommunications and information technology assets throughout the year.

The Trust employed four full time equivalent employees as at 30 June 2019 (four in 2018).

Council is currently reviewing its service arrangements and ownership of the Trust. The outcome of this review is expected in late 2019.

Burnie Airport Corporation Pty Ltd

The Burnie Airport Corporation (the Trust) was established in December 2001 and is 51% owned by the Burnie City Council (BCC) and 49% owned by a private sector partner, Australian Regional Airports (ARA). The Trust acquired the Burnie Airport from the Burnie Port Corporation in 2001. The purpose of the Trust is to provide sustainable infrastructure for a regular, reliable carrier servicing the greater Burnie region.

Directors

The Directors of the Corporate Trustee of the entity as at 30 June 2019 were:

- Andrew Wardlaw (Chairman, BCC Director, Corporate Secretary)
- Patrick Earle (BCC Director)
- John Nissen (ARA Director)
- Rod Sullivan (ARA Director)

Financial performance and position

The Trust recorded an operating profit of \$217,889 for the year compared to an operating profit of \$183,310 in 2018. Loan principal was reduced by \$153,500 during the period. The Trust had net assets of \$6,492,649 as at 30 June 2019 compared with \$6,527,071 in 2018.

The Trust employed 3.25 full time equivalent employees as at 30 June 2019 (2018: 3.25 full time equivalents).

Shared services

Through Cradle Coast Authority, Burnie City Council is involved in shared service arrangements with other councils in the region for Cradle Coast Tourism, NRM, Cradle Coast Waste Management Group and the Regional Planning Initiative. Council's participation in this joint authority goes beyond the areas listed however these projects involve specific collaboration with councils.

The Cradle Coast Authority entered a Memorandum of Understanding with the State Government for a Strategic Shared Services Initiative. This report was received in December 2017 and Burnie has committed to working with other councils in the region to actively pursue opportunities to progress resource sharing. The areas of particular interest are information technology, procurement, waste management and regulatory services.

In June 2018, Burnie City, Circular Head and Waratah-Wynyard Councils endorsed a Memorandum of Understanding to investigate and develop plans to establish a shared services entity.

Burnie provides environmental health officers to West Coast, Circular Head and Waratah-Wynyard Councils for immunisations services. During 2018-19 Burnie supported Waratah-Wynyard Council with economic development and temporary

communication support. The Council received \$22,000 in revenue from these services in 2018-19, a reduction from \$31,000 in 2017-18.

Council owns Tas Communications Pty Ltd and this entity currently provides IT and communications services to Waratah-Wynyard and Latrobe Councils.

NRM - REVEGETATION AT ROMAINE RESERVE

BEFORE



AFTER



FUTURE DIRECTION 6 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
6.1	BURNIE IS THE COMMUNITY AND COMMERCIAL SERVICES CENTRE FOR THE BROADER NORTH-WEST REGION		
6.1.1	Promote Burnie as an attractive investment choice.		
6.1.1.1	Develop an Investment Prospectus for CBD, subject to grant funding.	▶	20%
6.1.2	Maintain and enhance key community facilities that serve the broader region for cultural recreational and community purposes.		
6.1.2.1	Explore the potential for Burnie to become a pre-pilot test site for new government programs and services.	▶	Ongoing
6.1.3	Advocate for the ongoing and expanded representation of government agencies and services in Burnie that address community needs and provide necessary infrastructure and support to the broader region.		
6.2	EFFECTIVE, EFFICIENT AND INTEGRATED TRANSPORT LINKAGES SERVICE AND CONNECT BURNIE WITH THE STATE, REGION AND WORLD		
6.2.1	Maintain an active focus on the critical importance of the port and rail operations to the broader region.		
6.2.2	Advocate for retention of a regular air passenger and freight service from Burnie to the mainland and to King Island.		
6.2.2.1	Maintain a majority ownership in the Burnie Airport Corporation.	▶	Ongoing
6.2.3	Advocate for the planning and development of strengthened strategic transport linkages to other major centres in the region.		
6.2.3.1	Advocate for the development of a long-term plan for the Bass Highway link between Burnie and Wynyard.	▶	Ongoing
6.3	THE CITY PROVIDES LEADERSHIP AND WORKS COLLABORATIVELY ON REGIONAL STRATEGIC ISSUES		
6.3.1	Advocate for the community on issues of local and regional importance.		
6.3.2	Encourage initiatives to promote regional cooperation for both regional benefits and maximising efficiencies.		
6.3.2.1	Identify and implement opportunities in the Cradle Coast Councils' Shared Service Report	▶	Ongoing
6.3.2.2	Meet at least annually with the Cradle Coast Authority to maintain dialogue on matters of regional significance.	✓	100%
6.3.2.3	Participate in the Tasmanian Visitor Information Network.	▶	Ongoing
6.3.2.4	Provide technical tasks and support service in the area of environmental health, planning and weed management, to adjacent municipal districts under resources sharing arrangements.	▶	Ongoing
LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ✗			





7

**AN ENGAGING AND ACCOUNTABLE
LEADERSHIP FOCUSED ON A STRONG FUTURE**

Strategic objectives

- A Council that provides engaging and effective leadership to Burnie
- Council and the community are informed and engaged on issues of local importance
- Council is compliant in all areas and carries out the role of regulatory enforcement in a fair and effective manner
- A sustainable, viable financial future is assured and accountability is demonstrated through open and transparent processes
- A sustainable long term future is planned through the management of Council's infrastructure and assets
- A culture of continuous improvement that adapts well to change and promotes the value of customer service excellence
- Council has a strong and positive work culture that embraces teamwork and shared values
- A best practice approach is taken to managing risk in the community and providing a safe work environment

Farewell Sandra French AM

Special mention is made in this year's report to acknowledge the retirement of Council's longest serving elected member in Burnie's history to date.

Ald Sandra French AM was elected to the Burnie Municipal Council on 23 March 1985 and served continuously since that time for 33 years, being re-elected at each election for her term. Her service included terms as Deputy Warden, Deputy Mayor and notably, Burnie's first female Mayor.

Alderman French AM received numerous awards including entry into the Tasmanian Honour Roll of Women in 2009; Local Government Award for Outstanding Commitment and Service to Local Government in 2014; and most significantly a Member of the Order of Australia (AM) in the Australia Day Honours for 2010.

Alderman French AM served on a vast number of committees and working groups both within and outside Council and made an enormous contribution as an active advocate for youth, women, health and the arts in Burnie during her 30 plus years of service.

At a state level, Alderman French AM served as Vice President of the Local Government Association of Tasmania (LGAT), and as representative from LGAT to the Australian Local Government Association. At the national level, Alderman French AM served as Tasmanian President of the Australian Local Government Women's Association from 1987 to 1990, and National President from 1988 to 1990, remaining a board member from 1990 to 1992. In 1992, she was recognised as a Life Member.



Local Government Association of Tasmania

Council is currently a member of the Local Government Association of Tasmania (LGAT). LGAT is the voice of Local Government in Tasmania and represents all Tasmanian councils.

The Association provides support to councils so that they, in turn, are well placed to serve their communities. This support comes in the form of providing specialist services to the councils including policy and strategic support and information and learning for Local Government elected members and officers.

LGAT also coordinates the Tasmanian Local Government Awards for Excellence, the annual Tasmanian Local Government conference and LGAT Assist. Council's annual membership fee paid to the Association in 2018-19 was \$55,587 (2017-18: \$51,238).

Employer of Choice

Burnie City Council successfully gained the Employer of Choice status in November 2011 and was re-accredited in 2015. The significance of this award is the recognition of specific programs Council has put in place to help create a positive and engaging work environment.

**employer
of choice**

Contracts and awards over \$100,000

CONTRACT NUMBER	CONTRACT TITLE	CONTRACTOR REGISTERED BUSINESS NAME AND ADDRESS	DURATION	EXTENSION OPTIONS	VALUE OF CONTRACT (EX GST)
Contracts >100,000 - 250,000					
2612	Shuttle Bus Service for Cruise Ship Visits 2018/19 and 2019/20	Crawns Motors Pty Ltd 1439 Ridgley Highway Highclere TAS 7321	2 years	1 year	Schedule of Prices (per annum indexed)
2610	Supply and Delivery of One (1) 4x4 Tractor and One (1) Reach Arm Mower	Gaffney Machinery Pty Ltd 91 Bass Highway Somerset TAS 7322	not applicable	not applicable	\$141,818.18
2609	Bitumen Surfacing Services 2018/19	Roadways Pty Ltd 3 Ormsby Street Wivenhoe TAS 7320	1 year	not applicable	Schedule of Rates
2607	Cardboard and Public Place Recycling Collection Services	Veolia Environmental Services (Australia) Pty Ltd 95 Kennedy Drive Cambridge TAS 7170	3 years	1 year	Schedule of Rates (Parts A, B and C)
2606	CBD Paver Replacement (Waterfront Parking Bays)	CBB Contracting Pty Ltd 240 Old Surrey Road Burnie TAS 7320	9 weeks	not applicable	\$136,578.00
Contracts >250,000					
2616	Fern Glade Road Upgrade and Pathway Stage 2 (Wattle Avenue - Emu River)	Hardings Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	14 weeks	not applicable	\$399,445.00
2613	Burnie Surf Life Saving Club Redevelopment (PROJECT A) - Waterfront	Fairbrother Pty Ltd 12 Stony Rise Road Devonport TAS 7310	5 months	not applicable	\$756,577.60
2613	Waterfront Eastern Promenade (PROJECT B) - Burnie Surf Life Saving Club	Fairbrother Pty Ltd 12 Stony Rise Road Devonport TAS 7310	5 months	not applicable	\$406,260.90
2611	Supply and Delivery of One (1) Side Arm Garbage Truck	BUCHER Municipal Pty Ltd 65-73 Nantilla Road Clayton North VIC 3168	not applicable	not applicable	\$333,249.00

TasWater

As at 30 June 2019 Council held a 4.12% (2018: 4.12%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution, reflecting the Council's voting rights. Throughout 2018-19 Council received \$828,000 in distributions from TasWater (2018: \$1.242M).

Council will continue to derive returns in the form of dividends, guarantee fees and tax equivalents from the entity and uses those funds to minimise rate increases to the community.

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

- Efficiently provide water and sewerage functions in Tasmania
- Encourage water conservation, the demand management of water and the re-use of water on an economic and commercial basis
- Be a successful business
- Operate its activities in accordance with good commercial practice
- Deliver sustainable returns to its members
- Deliver water and sewerage services to customers in the most cost efficient manner

Asset management and service delivery

Council manages a large portfolio of assets which support the delivery of Council services or are used by the community. The portfolio of assets includes:

Transport

Systems are in place to support the appropriate management of the road and bridge network, including service level documents, inspection regimes, asset management plans and forward works program.

Operational tasks carried out include pothole patching and pavement repairs, kerb and channel and footpath maintenance, shoulder and unsealed road grading, signs and barriers maintenance and installation, and verge maintenance to name a few activities.

Stormwater

Council's Stormwater System Management Plan is the key stormwater strategy document for Council. It brings together a number of plans and strategies and provides a consolidated view of how the urban stormwater systems are managed, identifies challenges and risks, and a plan of action to address. Actions are incorporated in the forward works program as required.

Council carries out ongoing maintenance works to clear hot spots where debris from trees and other sources collects. These areas include gully pits on roads, creeks, culverts and bridges.

Buildings

A large portfolio of buildings are owned and operated by Council to support operational and community activities.

Many members of our community will regularly use a Council facility and building in doing business, playing sport or attending an event.

Council's focus for building management is to maintain the facilities in a fit for use condition. Improvement programs related to energy management, better access opportunities and renewing infrastructure

are included in the operational and capital works budget.

Parks, reserves and sports grounds

The Burnie municipality contains approximately 200 distinct areas of parks, reserves and sporting grounds which provide a range of outdoor experiences for the community. The total area of reserves, including undeveloped bushland, covers an area of 452 hectares and forms a valuable network of public spaces for an array of activities.

Walking and cycling tracks are features of the city, with a strong network developed to take advantage of sea views, bush environment and urban landscapes providing opportunities for a range of passive recreation activities.

Council also maintains three cemeteries within the Burnie municipality. Two traditional memorial cemeteries, which are closed to new reservations, are located at Ridgley and Wivenhoe. Council's current operating cemetery, the Burnie Lawn Cemetery is located on East Cam Road.

Plant and equipment

An extensive portfolio of plant and equipment across all the operational areas of Council is maintained to aid in the delivery of services to the community.

These assets represent a significant investment by the Burnie community.

Our aim continues to be making adequate and ongoing funding provision for asset renewal and service deliver activities, to support the needs of the community.

To support the achievement of this aim, Council has mature asset management practices and processes in place which provide an appropriate framework for the construction, operation, renewal and where required, disposal of assets.

Ongoing review of the asset portfolio, asset and financial information occurs within those processes.

Cradle Coast Authority

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

Their purpose is to represent the nine councils and their communities as a region.

The Authority is currently engaged in a variety of initiatives including industry development, health and wellbeing initiatives and education, training and workplace development. Council's annual membership fee for 2018-19 was \$156,316 (2017-18: \$153,252).

Public Interest

Disclosures

In accordance with *section 86 of the Public Interest Disclosures Act 2002*, Council is required to report the number and type of public interest disclosures. There were no disclosures reported during 2018-19. Information on current procedures is available at www.burnie.net under Council policies.

Emergency management

Council has a statutory responsibility under the Emergency Management Act 2006 to undertake various aspects of planning, preparation, response and recovery to support our community in time of emergency.

The Western Emergency Management Committee (incorporating Burnie City Council, Circular Head Council and Waratah-Wynyard Council) has been established to support the effective delivery of emergency management arrangements in each of the municipalities.

The two key actions of the group this year have been to review its Municipal Emergency Management Plan and to combine and refine the committee's combined risk register.

Across the coast, significant bush fires occurred in January 2019 which posed risk to many communities. From Burnie's perspective, severe weather in July and August 2018 required greater than normal resource levels to address. There are ongoing discussions with various agencies in regard to rehabilitation of eroded coastlines.

The other aspect to Council's emergency management role is to provide support to the Burnie volunteer SES Unit. Council has a close working relationship with the local unit and acknowledges the key role the unit plays in support of emergency response and rescue activities in the Burnie and wider communities.

Complaints under Customer Service Charter

In accordance with section 339F of the Local Government Act 1993, Council is required to disclose the number and nature of complaints it received under the provisions of the Customer Service Charter. In 2018-19 no complaints were received.

Donations of land

In accordance with section 72(1)(da) of the Local Government Act 1993, Council is required to disclose any donations of land made throughout the year, including the name of the recipient, the reasons for donation and the value of the land. In 2018-19 there were no donations of land made by Council.

Code of Conduct complaints

In accordance with section 72(1)(ba)(bb) of the Local Government Act 1993, Council is required to report the number of code of conduct complaints that were received, and the number that were upheld or partially upheld throughout the financial year, and the total costs met by the council during the financial year in respect of all code of conduct complaints dealt with.

In 2018-19 one code of conduct complaint was received. A Determination Report for this complaint was received by the General Manager in December 2018, however this report has not been tabled in accordance 28ZK(4) due to an Order from the Magistrates Court (Administrative Appeal Division). Council's expenses in dealing with code of conduct complaints during 2018-19 was payment of an insurance excess of \$5,000 towards legal costs.

Special committees

BURNIE AUSTRALIA DAY SPECIAL COMMITTEE

Council Representative: Cr Ken Dorsey and Cr Amina Keygan

Contact Officer: PA to Mayor and General Manager

The Committee organises and hosts the Burnie Australia Day Ceremony.

BURNIE CITY COUNCIL AUDIT COMMITTEE

Council Representative: Cr Ken Dorsey and Cr Amina Keygan (Proxy: Cr Alwyn Boyd)

Contact Officer: Executive Manager Corporate Finance

The objective of the Committee is to assist Council in providing a transparent and independent process in its financial management to ensure accountability to the community in the governance, management and allocation of resources. In addition to Cr Dorsey and Cr Keygan, the Committee consists of independent Chairman Robin Johnson and independent members Lisa Dixon and Steven Jarman.

BURNIE CITY YOUTH COUNCIL SPECIAL COMMITTEE

Council Representative: Deputy Mayor Giovanna Simpson (Proxy: Cr Teeny Brumby)

Contact Officer: Youth Development Officer

The Burnie Youth Council advises Council on matters of importance to Burnie's young people and represents Burnie at statewide youth forums. It is also an opportunity for members to become familiar with the concepts and procedures which relate to the operations of Local Government.

BURNIE COMMUNITY SAFETY ADVISORY SPECIAL COMMITTEE

Council Representatives: Cr Alwyn Boyd and Cr Teeny Brumby

Contact Officer: Technical Officer

The Committee advises Council on matters relating to community safety issues with the aim of achieving a greater focus on safety outcomes at a local community level.

BURNIE REGIONAL ART GALLERY SPECIAL ADVISORY COMMITTEE

Council Representative: Mayor Steven Kons and Cr Chris Lynch

Contact Officer: Director Burnie Regional Art Gallery

The committee aims to support the maintenance of the Burnie Regional Art Gallery as a facility equal to the best regional galleries in Australia and to work to sustain its future viability. The Acquisitions Program of the Burnie Regional Art Gallery is supported to see the Gallery's collection gain in strength and national standing.

BURNIE REGIONAL MUSEUM SPECIAL COMMITTEE

Council Representative: Cr Chris Lynch (Proxy: Cr Ken Dorsey)

Contact Officer: Curator of the Burnie Regional Museum

The Committee supports the development of the Burnie Regional Museum as a centre for research into the history and heritage of the Burnie region, delivering a contemporary visitor experience and ensuring the preservation, conservation and curation of the Museum collection.

BURNIE SPORTS CENTRE SPECIAL COMMITTEE

Council Representative: Cr Amina Keygan and Cr David Pease

Contact Officer: Recreation and Activities Officer

The committee's role is to implement consistent processes to ensure the Burnie Sports Centre is maintained and utilised to its full potential.

GENERAL MANAGER'S PERFORMANCE REVIEW SPECIAL COMMITTEE

Council Representative: All Councillors

Contact Officer: Mayor Steven Kons

The Committee is responsible to undertake the annual performance review of the General Manager in accordance with the employment contract in a professional and timely manner.

PUBLIC ART PROJECTS SPECIAL ADVISORY COMMITTEE

Council Representative: Mayor Steven Kons (Proxy: Cr David Pease)

Contact Officer: Director Burnie Regional Art Gallery

The Committee's role is to evaluate and assess all public art proposals and is responsible for identifying new public art opportunities.

UPPER NATONE RESERVE SPECIAL COMMITTEE

Council Representative: Cr Alwyn Boyd (Proxy: Cr Ken Dorsey)

Contact Officer: Director Works and Services

The Committee manages the operation of the Upper Natone Reserve, promoting and maximising the Reserves viability.

YOUTH MAKING CHANGES AROUND BURNIE SPECIAL COMMITTEE

Council Representative: Deputy Mayor Giovanna Simpson (Proxy: Cr Chris Lynch)

Contact Officer: Youth Development Officer

Youth Making Changes Around Burnie (YMCAB) is a dynamic committee of young people aged 14 - 25 who organise, facilitate and promote events for young people in Burnie. The group also advises Council on matters of importance to young people and represents Burnie at state-wide youth forums.

FUTURE DIRECTION 7 ANNUAL PLAN OUTCOMES

Strategy	Action	Status	%Complete
7.1	A COUNCIL THAT PROVIDES ENGAGING AND EFFECTIVE LEADERSHIP TO BURNIE		
7.1.1	Formulate policy that is equitable, inclusive and responsive to current needs, and ensure decision-making is informed and accountable.		
7.1.1.1	Plan for disposal of Council land at Cooee Point.	▶	30%
7.1.2	Ensure effective operation and support for Council entities, authorities and special committees.		
7.1.2.1	Ensure a Letter of Expectation is in place for entities Tas Communications and Burnie Airport Corporation and that an Annual Statement of Corporate Intent is received from each entity.	▶	50%
7.2	COUNCIL AND THE COMMUNITY ARE INFORMED AND ENGAGED ON ISSUES OF LOCAL IMPORTANCE		
7.2.1	Enhance the level of community and organisational engagement across a range of Council operations.		
7.2.1.1	Undertake planning and development of new corporate website	✓	100%
7.2.2	Inform the community of key decisions and actions of Council.		
7.3	COUNCIL IS COMPLIANT IN ALL AREAS AND CARRIES OUT THE ROLE OF REGULATORY ENFORCEMENT IN A FAIR AND EFFECTIVE MANNER		
7.3.1	Ensure Council remains compliant with all its statutory and regulatory obligations and contributes to the regulatory environment which affects our community.		
7.3.1.1	Monitor the environment for proposed new or changing legislation and regulations and contribute to their formation where possible.	▶	Ongoing
7.3.1.2	Monitor development of amended land use legislation and preparation of a single state-wide planning scheme and provide input wherever possible.	▶	Ongoing
7.3.2	Resource the reasonable enforcement of the legislative and regulatory provisions for which Council is responsible within its financial resources, and ensure the community is well informed of their obligations.		
7.3.2.1	Implement the Weed Management Plan.	▶	Ongoing
7.3.2.2	Maintain parking control, animal control, by-laws and cemetery management compliance systems.	▶	Ongoing
7.3.2.3	Maintain land use, building and health monitoring regulatory systems.	▶	Ongoing
7.4	A SUSTAINABLE, VIABLE FINANCIAL FUTURE IS ASSURED AND ACCOUNTABILITY IS DEMONSTRATED THROUGH OPEN AND TRANSPARENT PROCESSES		
7.4.1	Ensure a long term strategic focus drives financial policy and decisions.		
7.4.1.1	Review and update Council's Financial Management Strategy to support continued sound financial decisions.	✓	100%
7.4.1.2	Ensure Council's Financial Management Strategy continues to be aligned with Asset Management Plans and the five year capital works program.	▶	Ongoing
7.4.2	Demonstrate financial accountability and ensure strong internal controls underpin performance.		
7.4.2.1	Implement the endorsed recommendations of the Audit Committee.	▶	Ongoing
7.4.2.2	Develop an annual budget in accordance with Council's Long Term Financial Management Strategy.	✓	100%
7.4.2.3	Continue to develop and enhance financial controls through the identification of continuous improvement opportunities.	▶	Ongoing
7.5	A SUSTAINABLE LONG TERM FUTURE IS PLANNED THROUGH THE MANAGEMENT OF COUNCIL'S INFRASTRUCTURE AND ASSETS		
7.5.1	Strategies and plans are well-developed and guide the future allocation of resources.		
7.5.1.1	Develop a renewal strategy for bituminous surfaces identifying a range of renewal options that can support cost effective asset renewal and retain current levels of service.	✓	100%
7.5.1.2	Communicate outcomes of the Ridgley Drainage Study to the community and develop an implementation and funding plan.	✓	100%
7.5.1.3	Undertake a benchmarking exercise to compare cost and services levels associated with delivering park and roads maintenance activities.		
7.5.2	Ensure assets are adequately developed, maintained and renewed.		

LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ✗

Strategy	Action	Status	%Complete
7.5.2.1	Complete and implement a Cemetery Strategy to inform the future design of the cemetery, considering contemporary cemetery management practices and service levels.	▶	40%
7.6	A CULTURE OF CONTINUOUS IMPROVEMENT THAT ADAPTS WELL TO CHANGE AND PROMOTES THE VALUE OF CUSTOMER SERVICE EXCELLENCE		
7.6.1	Provide a high standard of service to all customers in terms of timeliness, consistency and quality.		
7.6.1.1	Develop a summary of infrastructure services provided by Council, how they are prioritised, programmed and delivered, and seek community feedback on the current service provision arrangements.	▶	50%
7.6.2	Promote a culture of continuous improvement that encourages innovation and contemporary practice.		
7.6.2.1	Implement the Burnie Continuous Improvement Program.	▶	Ongoing
7.6.3	Maintain effective systems for internal data management and maximise their capabilities.		
7.6.3.1	Explore opportunities to develop a shared services entity to provide IT and business process services to local government.	✓	100%
7.7	COUNCIL HAS A STRONG AND POSITIVE WORK CULTURE THAT EMBRACES TEAMWORK AND SHARED VALUES		
7.7.1	Attract and retain good staff by providing strong HR practices, learning opportunities and a positive work culture.		
7.7.1.1	Promote and integrate a positive behaviours framework.	✓	100%
7.7.1.2	Develop a Workforce Planning Strategy.	▶	20%
7.7.1.3	Develop and implement a leadership training program.	▶	20%
7.7.2	Continually explore opportunities and strategies that reinforce Council's status as an Employer of Choice.		
7.7.2.1	Maintain membership to the Employer of Choice (EoC) knowledge centre and participate in EoC programs and networking groups as they arise.	▶	Ongoing
7.7.3	Provide support to elected members to assist them to fulfil their roles effectively.		
7.7.3.1	Provide opportunities for Councillors to undertake professional development.	▶	Ongoing
7.8	A BEST PRACTICE APPROACH IS TAKEN TO MANAGING RISK IN THE COMMUNITY AND PROVIDING A SAFE WORK ENVIRONMENT		
7.8.1	Develop an integrated approach to risk management from the strategic level through to activity level.		
7.8.1.1	Maintain and support the systems and process included in the Risk Framework.	▶	Ongoing
7.8.2	Provide a safe work environment for all employees.		
7.8.2.1	Maintain a Work Health and Safety Management System in accordance with AS 4801.	▶	Ongoing
7.8.3	Work with other agencies to ensure our community is well prepared and able to respond to disaster.		
7.8.3.1	Develop and implement a communication plan to explain the Burnie municipality flood risks to the community.	▶	90%
7.8.3.2	Work with the State Government to undertake flood modelling of the Emu River and provide input in to the modelling project.	✓	100%

LEGEND: Completed ✓ Ongoing ▶ In progress ▶ Deferred or not pursued ✗

CONSOLIDATED FINANCIAL REPORT FOR THE YEAR ENDING 30 JUNE 2019



Independent Auditor's Report

To the Aldermen of Burnie City Council

Report on the Audit of the Consolidated Financial Report

Opinion

I have audited the financial report of Burnie City Council (Council) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2019 and consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, the Group's financial position as at 30 June 2019 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 32(b), nor the Significant Business Activities disclosed in note 8 to the financial report and accordingly, I express no opinion on them.

Responsibilities of the General Manager for the Financial Report

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

In preparing the financial report, the General Manager is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council is to be dissolved by an Act of Parliament or the Aldermen intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

CONSOLIDATED FINANCIAL REPORT FOR THE YEAR ENDING 30 JUNE 2019

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
--	---

Valuation of Property and Infrastructure Refer to notes 32, 34 and 48

Property and infrastructure at 30 June 2019 includes land, buildings, parks and infrastructure assets totalling \$324.22m. The fair values of land and buildings are derived from observable market information while the fair values of infrastructure assets are based on current replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. Indexation is applied to fair values between formal valuations.

In 2018-19 Council revalued its Land and buildings and indexed the carrying values of roads, footpaths, bridges, drainage and parks. The valuations are highly dependent upon a range of assumptions, including estimated unit rates.

The calculation of depreciation requires estimation of asset useful lives, which involves a high degree of subjectivity. Changes in assumptions and depreciation policies can significantly impact the depreciation charged.

Capital payments in 2018-19 totalled \$10.43m on a number of significant programs to upgrade and maintain assets. Allocation of costs between capital and operating expenditure is inherently judgemental.

- Assessing the scope, expertise and independence of experts involved in the valuations.
- Assessing the appropriateness of the valuation methodology and the key assumptions used.
- Testing, on a sample basis, the mathematical accuracy of the valuation model's calculations.
- Evaluating indexation applied to assets between formal valuations.
- Evaluating management's assessment of asset useful lives.
- Reviewing depreciation calculations and assessed the methodology used.
- Testing a sample of payments ensuring that capitalisation principles were adhered to.
- Reviewing work in progress to ensure that active projects will result in usable assets and that assets commissioned are transferred in a timely manner.
- Evaluating the adequacy of disclosures in the financial report, including those regarding key assumptions used.

Certification of the Consolidated Financial Report

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

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. I am responsible for the direction, supervision and performance of the Group audit. I remain solely responsible for my audit opinion.

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

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



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

Tasmanian Audit Office

17 October 2019
Hobart



Andrew Wardlaw
GENERAL MANAGER

Date: 11th October 2019

BURNIE CITY COUNCIL CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2019

	Note	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Budget 2019 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Income						
Recurrent Income						
Rates and charges	9	22,778	22,490	22,514	22,778	22,490
Statutory fees and charges	10	1,012	926	999	1,012	926
User fees	11	5,186	5,368	4,734	4,714	4,669
Grants	12	2,531	2,534	1,417	2,531	2,534
Reimbursements		290	291	286	290	291
Other income	13	902	896	896	881	876
Investment income	14	828	1,242	1,038	1,055	1,468
Share of profit of joint venture	15	111	93	89	111	93
		33,638	33,840	31,972	33,372	33,346
Capital Income and Expenditure						
Capital grants	12	1,320	300	2,967	1,320	300
Capital works completed on assets not owned by Council	35	(12)	(271)	-	(12)	(271)
Contributions - non-monetary assets		102	2,415	-	102	2,415
Net gain/(loss) on disposal of assets	36	(754)	(336)	(269)	(718)	(344)
		656	2,108	2,698	692	2,100
Total Income Adjusted for Capital Items		34,294	35,948	34,670	34,064	35,446
Recurrent Expenses						
Employee benefits	16	11,729	11,176	11,253	11,282	10,701
Materials and services	17	10,885	10,457	10,524	11,033	10,666
Impairment of debts	18	29	(11)	-	26	(11)
Depreciation and amortisation	19	7,970	8,005	7,928	7,708	7,770
Finance costs	20	72	87	73	72	87
Other expenses	21	3,493	3,273	3,409	3,493	3,273
Total expenses		34,178	32,987	33,187	33,614	32,487
Surplus/(deficit) before:		116	2,961	1,483	450	2,960
Other comprehensive income						
Items that will not be reclassified to surplus or deficit:						
Fair value adjustment on equity investment assets	37	9,520	-	-	9,520	-
Net asset revaluation increment - Council	37	7,144	9,250	-	7,144	9,250
Net asset revaluation decrement - Associate	37	-	(78)	-	-	(78)
Items that may be reclassified to surplus or deficit:						
Financial assets available for sale:						
Fair value adjustment on equity investment assets	37	-	848	-	-	848
Total other comprehensive income		16,664	10,020	-	16,664	10,020
Comprehensive result		16,780	12,981	1,483	17,114	12,980

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

**BURNIE CITY COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019**

	Note	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Assets					
Current assets					
Cash and cash equivalents	22	2,081	3,551	1,680	2,638
Trade and other receivables	29	1,777	1,781	1,459	1,539
Short term investments	23	3,500	4,000	3,500	4,000
Inventories	30	143	135	143	135
Other assets	31	32	46	32	46
Total current assets		7,533	9,513	6,814	8,358
Non-current assets					
Investment in Water Corporation	43	75,672	66,151	75,672	66,151
Investments in subsidiaries	44	-	-	2,103	2,103
Investment in joint venture accounted for using the equity method	45	3,311	3,329	3,311	3,329
Property, infrastructure, plant and equipment	32	340,336	331,668	338,914	330,189
Total non-current assets		419,319	401,148	420,000	401,772
Total assets		426,852	410,661	426,814	410,130
Liabilities					
Current liabilities					
Trade and other payables	38	2,267	2,670	2,292	2,548
Trust funds and deposits	39	135	135	135	135
Interest bearing loans and borrowings	24	326	310	326	310
Employee provisions	27	2,675	2,545	2,557	2,425
Deferred income		10	10	-	-
Other provisions		-	-	-	-
Total current liabilities		5,413	5,670	5,310	5,418
Non-current liabilities					
Interest-bearing loans and borrowings	24	938	1,263	938	1,263
Employee provisions	27	164	161	164	161
Deferred income		44	53	-	-
Total non-current liabilities		1,146	1,477	1,102	1,424
Total liabilities		6,559	7,147	6,412	6,842
Net Assets		420,294	403,514	420,402	403,288
Equity					
Accumulated surplus		274,040	273,924	274,148	273,698
Reserves	37	146,254	129,590	146,254	129,590
Total Equity		420,294	403,514	420,402	403,288

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

BURNIE CITY COUNCIL CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Total Equity		Accumulated Surplus		Consolidated Asset Revaluation		Consolidated Fair Value Reserve	
	2019	2018	2019	2018	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the financial year	403,514	390,533	273,924	270,963	121,320	112,148	8,270	7,422
Comprehensive result	16,780	12,981	116	2,961	7,144	9,172	9,520	848
Balance at the end of the financial year	420,294	403,514	274,040	273,924	128,464	121,320	17,790	8,270

	Total Equity		Accumulated Surplus		Council Asset Revaluation		Council Fair Value Reserve	
	2019	2018	2019	2018	2019	2018	2019	2018
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the financial year	403,288	390,308	273,698	270,738	121,320	112,148	8,270	7,422
Comprehensive result	17,114	12,980	450	2,960	7,144	9,172	9,520	848
Balance at the end of the financial year	420,402	403,288	274,148	273,698	128,464	121,320	17,790	8,270

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

BURNIE CITY COUNCIL

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Inflows/ (Outflows) 2019 \$'000	Consolidated Inflows/ (Outflows) 2018 \$'000	Council Inflows/ (Outflows) 2019 \$'000	Council Inflows/ (Outflows) 2018 \$'000
Cash flows from operating activities				
Rates	22,778	22,490	22,778	22,490
Statutory fees and charges	1,012	926	1,012	926
User charges and other fines (inclusive of GST)	5,738	6,291	5,274	5,482
Grants (inclusive of GST)	2,531	2,534	2,531	2,534
Reimbursements (inclusive of GST)	319	320	319	320
Interest	374	380	374	380
Rents (inclusive of GST)	558	546	558	546
Other receipts (inclusive of GST)	124	10	112	-
Net GST refund/payment	861	774	927	861
Distributions from Joint Ventures	129	22	129	22
Dividends from controlled entities	-	-	227	226
Investment revenue from water corporation	828	1,242	828	1,242
Finance costs	(72)	(87)	(72)	(87)
Payments to suppliers (inclusive of GST)	(12,703)	(12,124)	(12,716)	(12,235)
Payments to employees (including redundancies)	(11,614)	(11,294)	(11,148)	(10,824)
Other payments (inclusive of GST)	(3,871)	(3,589)	(3,871)	(3,589)
Net cash provided by (used in) operating activities	25 6,992	8,441	7,262	8,294
Cash flows from investing activities				
Payments for property, infrastructure, plant and equipment	(10,429)	(9,641)	(10,187)	(9,594)
Capital grants	1,331	300	1,331	300
Funds deposited as short term investments	(18,000)	(18,250)	(18,000)	(18,250)
Receipts from maturity of short term investments	18,500	20,250	18,500	20,250
Proceeds from sale of property, infrastructure, plant and equipment	445	421	445	421
Net cash provided by (used in) investing activities	(8,153)	(6,920)	(7,911)	(6,873)
Cash flows from financing activities				
Repayment of interest bearing loans and borrowings	(309)	(297)	(309)	(297)
Net cash provided by (used in) financing activities	(309)	(297)	(309)	(297)
Cash and cash equivalents at the beginning of the financial year	3,551	2,327	2,638	1,514
Net increase (decrease) in cash and cash equivalents	(1,470)	1,224	(958)	1,124
Cash and cash equivalents at the end of the financial year	22 2,081	3,551	1,680	2,638

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

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

General Accounting Policies

Note 1 Reporting entity

- A. The Burnie City Council (Council) is a body corporate with perpetual succession and a common seal. Council's main office is located at 80 Wilson Street Burnie, Tasmania.
- B. The purpose of the Council is to:
- Provide health, safety and welfare of the community
 - To represent and promote the interests of the community
 - Provide for the peace, order and good government in the municipality

Note 2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Consolidated Statement of Comprehensive Income, Consolidated Statement of Financial Position, Consolidated Statement of Changes in Equity, Consolidated 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 determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not for profit entities.

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

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

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

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 and material subsidiaries or joint ventures, have been included in this report. All transactions between these entities and Council have been eliminated in full.

Note 3 Use of judgements and estimates

Judgements and assumptions

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

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

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

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 27.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation obligations. These assumptions are discussed in note 28.

Fair value of property, infrastructure, plant and 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 32.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 43.

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

Note 4 Other significant accounting policies and new accounting standards

A. Taxation

Council and its controlled entities are exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax and Goods and Services Tax.

Goods and Services Tax (GST)

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

Cash flows are presented in the Consolidated Statement of Cash Flows on a gross basis.

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 Consolidated 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 depreciated 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 operational cycle, or if Council does not have an unconditional right to defer settlement of a liability for at least 12 months after the reporting date.

D. Financial guarantees

Financial guarantee contracts are recognised as a liability at the time the guarantee is issued. The liability is initially measured as fair value, and if there is material increase in the likelihood that the guarantee may have to be exercised,

at the higher of the amount determined in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* and the amount initially recognised less cumulative amortisation, where appropriate. In the determination of fair value, consideration is given to factors including the probability of default by the guaranteed party and the likely loss to Council in the event of default.

E. Contingent assets, contingent liabilities and commitments

Contingent assets and contingent liabilities are recognised in the Comprehensive Statement of Financial Position if quantifiable and are measured at nominal value. Where the contingent assets and liabilities are not able to be quantified, the liability will be disclosed at note 42.

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

F. Budget information

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

G. Adoption of new and amended accounting standards

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

AASB 9 Financial Instruments

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

Council has applied this standard from 1 July 2018 using a retrospective approach with cumulative catch-up. This does not require Council to restate comparative figures, but does require the presentation of both qualitative and quantitative disclosures for affected items, along with a corresponding adjustment to the opening balance of Accumulated surpluses for transitional effects of re-measurement.

There was no effect on Council's financial statements from adoption of AASB 9 on 1 July 2018, although there have been changes to the classification of financial assets in Council's statements.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

The nature of classification changes are described below.

(a) Classification and measurement

The financial assets of Council have been reclassified into one of the following categories on adoption of AASB 9. The classifications are primarily based on Council's business model in which a financial asset is managed and its contractual cash flow characteristics. The main effects resulting from reclassification are as follows:

- *Trade and other receivables* – classified as “Loans and receivables” as at 30 June 2018, these are held to collect contractual cash flows and give rise to cash flows representing solely payments of principal and interest. These are classified and measured as Financial assets at “Amortised cost” beginning 1 July 2018.
- *Investment in water corporation* - classified as an ‘Available-For-Sale’ financial asset as at 30 June 2018.

As Council does not hold this equity investment for trading purposes, it has made an irrevocable election for this equity instrument to present any subsequent changes in fair value in Other comprehensive income. Under this approach only dividends are recognised in profit or loss. Council's Investment in water corporation is classified and measured as an ‘Equity instrument at fair value through other comprehensive income’ beginning 1 July 2018.

- Council did not designate any financial assets at fair value through profit or loss.
- Council has not designated any financial liabilities at fair value through profit or loss. There are no changes in the classification and measurement for Council's financial liabilities.

In summary, upon the adoption of AASB 9, Council had the following required (or elected) reclassifications as at 1 July 2018:

AASB 139 Category and carrying amount			AASB 9 Category and carrying amount			
			Fair value		Fair value through OCI	Equity instrument at fair value through OCI
	Note	\$'000	Amortised Cost	through profit or loss		
Loans and receivables						
Trade and other receivables	28	1,781	1,781			
Available for-sale						
Investment in water corporation	42	66,151				66,151
			1,781			66,151

(b) Impairment of financial assets

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

Upon adoption of AASB 9, Council has reassessed its impairment model under the ECL and has not made an adjustment to its impairment on Trade and other receivables as at 1 July 2018.

H. Pending accounting standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2019 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below. (Note: standards are applicable to reporting periods beginning on or after the effective date referred to below).

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 2019-20 reporting period.

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

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

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

- Depending on the respective contractual terms, the new requirements of AASB 15 may result in a

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

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, but where the conditions have yet to be fulfilled at year end. Council currently presents unexpended operating grant income received in note 22. Council's assessment is that the majority of the amounts received unexpended for the year, \$534,000 will be deferred as a liability under AASB 15 and progressively recorded as income as performance obligations are fulfilled.

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.

AASB 1058 Income for Not for Profit Entities

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

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

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

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

AASB 1058 also encompasses non-contractual statutory income such as rates, taxes and fines. Council currently recognises prepaid rates income as 'rates received in advance' which is offset against Council outstanding rates balance. Under AASB 1058, income is recognised when the taxable event has occurred. An impact for Council is that prepaid rates received prior to the beginning of a rating period, will now be recognised as a financial liability until the commencement of that rating period. The impact to Council will be that revenue recognised when received from *Rates and charges in advance* currently offset against outstanding rates debtors of \$748,093, will now be recorded as a liability, with revenue deferred until the commencement of the applicable rating period.

AASB 1058 requires the recognition of Volunteer services where they would have been purchased if not donated and the fair value of those services can be reliably measured. Council has assessed these requirements and determined that it will be required to recognise the service provided by volunteers at a number of its operations including the Burnie Regional Museum, Burnie Regional Art Gallery, Visitor Information Centre, Cruiseship program and other Councils events. 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.

AASB 16 Leases (effective from 1 January 2019)

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

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

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 Consolidated 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 41.

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 41. In the Consolidated Statement of Cashflows, 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.

AASB 2017-5 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB10 and AASB 128 and Editorial Correction (effective from 1 January 2022)

The amendments address an acknowledged 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.

The amendment is not expected to have a significant impact on Council's financial statements.

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

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Our Performance

Financial performance

Note 5 Management indicators relating to our performance

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
(a) Consolidated underlying surplus/(deficit)					
Net result for the year		116	2,961	(1,426)	27,563
Less: Non operating income					
Adjustment to non asset recognition		-	-	-	(24,341)
Capital Grants		(1,320)	(300)	(2,760)	(5,788)
Contributions		(102)	(2,415)	(948)	(166)
Recognition of assets		-	-	-	-
Profit on sale of operations		-	-	-	-
Adjustment to landfill provision		-	-	-	968
Add: Non operating expenditure					
De-recognition of assets		-	-	1,696	131
Asset revaluation decrement		-	-	-	-
Write down on investment subsidiary		-	-	-	-
Capital works completed on assets not owned by Council		12	271	3,637	-
Adjustment to timing of Financial Assistance Grants		(2)	(28)	(1,142)	1,243
Consolidated underlying surplus/(deficit)	0	(1,295)	489	(943)	(390)
(b) Consolidated underlying surplus ratio					
Underlying surplus/(deficit)		(1,295)	489	(943)	(390)
Recurrent Income*		33,636	33,812	35,543	35,948
Consolidated Underlying surplus ratio %	> 0%	-3.85%	1.45%	-2.65%	-1.08%
4 Year Average	-1.54%				

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

The ratio serves as an overall measure of financial operating effectiveness. The operating surplus ratio differs from note 5 above due to the ratio including the profit/loss on disposal of assets and being calculated on a consolidated basis.

Ratio results below the indicated benchmark would indicate that Council might not be generating sufficient income to fulfil its ongoing operating requirements. Council seeks to achieve equity across generations by ensuring that each generation pays its way with respect to recurrent expenses being met from recurrent revenue (the full cost of the services that it consumes).

Note 6 Council's performance against budget

	Council Actual 2019 \$'000	Council Budget 2019 \$'000	Council Actual 2018 \$'000
Surplus/(deficit) as per Statement of Comprehensive Income	450	1,483	2,960
Less: Capital income	(692)	(2,698)	(2,100)
Add: 2018-19 Financial Assistance Grant received in prior year	1,170	1,170	1,142
Less: 2019-20 Financial Assistance Grant received in advance	(1,172)	-	(1,170)
Council's result against budget	(244)	(45)	832

Council's result for the 2018-19 year was a deficit of \$0.244 million, compared to a budgeted deficit of \$0.045 million. An unfavourable variance to budget of \$0.199 million.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Activities of Council

Note 7 Functions/activities of the Council

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

	Grants \$'000	Rates \$'000	Other \$'000	Total Revenue \$'000	Total Expenditure \$'000	Surplus/ (Deficit) \$'000	Assets \$'000
Corporate Services							
2018-2019	1,097	17,297	3,914	22,308	8,732	13,577	47,101
2017-2018	1,129	17,032	4,303	22,463	7,502	14,962	45,963
Cultural Activities							
2018-2019	156	-	435	590	4,304	(3,714)	9,308
2017-2018	193	-	520	713	4,311	(3,598)	11,087
Parks & Recreation							
2018-2019	659	-	2	661	3,510	(2,849)	58,388
2017-2018	138	-	-	138	3,517	(3,379)	54,966
Public Services							
2018-2019	-	-	14	14	2,812	(2,799)	5,483
2017-2018	-	-	9	9	2,599	(2,591)	6,851
Regulatory Services							
2018-2019	-	-	2,941	2,941	3,197	(256)	10,764
2017-2018	-	-	2,740	2,740	3,180	(441)	10,780
Roads, streets and bridges							
2018-2019	1,915	-	-	1,915	6,258	(4,343)	169,030
2017-2018	1,370	-	2,415	3,785	6,397	(2,612)	164,282
Waste Management							
2018-2019	-	3,863	676	4,539	4,431	108	1,363
2017-2018	5	3,877	658	4,540	4,328	212	1,271
Stormwater Services							
2018-2019	25	1,619	71	1,715	1,100	615	125,067
2017-2018	-	1,581	-	1,581	1,267	314	114,931
Commercial Activities							
2018-2019	-	-	378	378	574	(197)	40
2017-2018	-	-	586	586	492	94	531
Total							
2018-2019	3,851	22,778	8,431	35,060	34,919	141	426,543
2017-2018	2,834	22,490	11,231	36,555	33,594	2,961	410,661

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

	2019 \$'000	2018 \$'000
Current assets	7,533	9,513
Non-current assets	419,319	401,148
	<u>426,852</u>	<u>410,661</u>

(c) The activities of the Council are categorised into the following broad functions:

Corporate Services

Operation and maintenance of council chambers, Governance Services, Administration Offices, Engineering Services, Economic Development, Works Depot and Private Works.

Cultural Services

The operation and maintenance of the Burnie Arts and Function Centre, Makers Workshop, Burnie Regional Art Gallery, Burnie Regional Museum, and promotions and marketing activities.

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

Parks and Reserves

Operation and maintenance of parks and gardens, sporting and natural reserves and other sporting facilities.

Public Services

Operation and maintenance of community amenities including public halls, restrooms, aquatic centre, emergency services, cemeteries and provision of welfare services.

Regulatory Services

Administration of parking facilities, animal control, building control, town planning and environmental protection.

Roads, Streets and Bridges

Construction, maintenance and cleaning of roads, footpaths, street lighting and bridges.

Waste Management

Collection, handling, processing and disposal of waste materials.

Stormwater Services

Construction, operation and maintenance of drainage and stormwater works.

Commercial Activities

Council's controlled entities including Burnie Airport Corporation Unit Trust and Tas Communications Unit Trust.

Note 8 Significant Business Activities

Council considers a significant business activity to be a business activity that involves the production of goods and/or services in a market that is, or has the potential to be, competitive.

Council has determined that the following services are significant business activities:

- Catering, Bar & Room Hire – Burnie Arts & Function Centre
- Burnie Aquatic Centre
- Waste Management
- Parking

Operating, capital and competitive neutrality costs and revenue associated with each of the above activities are disclosed below. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and land tax which would be payable by an undertaking where no exemptions applied. Income tax has been calculated at the business rate after allowance for tax deductible items.

**BURNIE CITY COUNCIL
CONSOLIDATED NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

2018/19

	BAFC - Trading	Aquatic Centre	Waste	Parking	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue					
Rates	0	0	3,863	0	3,863
Grants	17	0	0	0	17
Other	290	0	676	2,366	3,332
Total revenue	307	0	4,539	2,366	7,212
Expenses					
Direct costs:					
Employee benefits	240	22	717	623	1,602
Materials & services	46	826	3,266	362	4,500
Interest	0	11	0	0	11
Other	0	34	110	396	539
	286	893	4,093	1,381	6,652
Indirect Costs:					
Engineering & administration	0	0	259	112	371
Capital costs:					
Depreciation	38	275	79	135	528
Opportunity cost of capital	45	295	35	130	506
	83	570	114	265	1,033
Competitive neutrality costs	10	14	6	270	299

2017/18

	BAFC - Trading	Aquatic Centre	Waste	Parking	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue					
Rates	0	0	3,877	0	3,877
Grants	10	0	5	0	15
Other	246	0	658	2,231	3,135
Total revenue	256	0	4,540	2,231	7,027
Expenses					
Direct costs:					
Employee benefits	206	15	700	567	1,488
Materials & services	54	735	3,211	379	4,379
Interest	0	13	0	0	13
Other	0	26	114	42	182
	260	789	4,025	988	6,062
Indirect Costs:					
Engineering & administration	0	0	223	99	322
Capital costs:					
Depreciation	37	276	80	142	535
Opportunity cost of capital	41	279	31	128	479
	78	555	111	270	1,014
Competitive neutrality costs	10	14	57	353	434

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Revenue and income

Note 9 Rates and Charges

Council uses Assessed Annual Value (AAV) as the basis of valuation of all properties within the municipality. The AAV of a property is the estimated yearly rental income received from the property.

The valuation base used to calculate general rates for 2018-19 was \$163,197,798 (2017-18 \$162,136,630). The 2018-19 rate in the AAV dollar was 11.1884c (2017-18 11.301c). Government funds received in relation to pensioner rates rebates of \$705,175 were accounted for as rates and charges revenue (2017-18 \$716,653).

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
General rate	15,371	15,150	15,371	15,150
Waste service charges	3,863	3,877	3,863	3,877
Fire levies	1,925	1,882	1,925	1,882
Stormwater service charges	1,619	1,581	1,619	1,581
Total rates and charges	22,778	22,490	22,778	22,490

The date of the latest general revaluation of land for rating purposes within the municipality was 30 June 2019. New values were applied in the rating year commencing 1 July 2019.

Accounting Policy

Rate income is recognised as revenue when Council obtains control over the assets comprising the receipt. Control over assets acquired from rates is obtained at the commencement of the rating year as it is an enforceable debt linked to the rateable property or, where earlier, upon receipt of the rates. A provision for impairment on rates has not been established as unpaid rates represents a charge against the rateable property that will be recovered when the property is next sold.

Note 10 Statutory fees and charges

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Infringements	607	573	607	573
Planning fees	212	143	212	143
Section 132 & 337 certificates	123	138	123	138
Licence fees	71	72	71	72
Total statutory fees and fines	1,012	926	1,012	926

Accounting Policy

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

Note 11 User fees

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Parking revenue	1,763	1,662	1,763	1,662
Sales	500	503	491	483
Other fees and charges	2,922	3,203	2,460	2,524
Total user fees	5,186	5,368	4,714	4,669

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Accounting Policy

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

Note 12 Grants

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Grants were received in respect of the following :				
Summary of grants				
Recurrent grants	2,531	2,534	2,531	2,534
Capital grants received specifically for assets	1,320	300	1,320	300
Total	3,851	2,834	3,851	2,834
Recurrent grants				
Federal government grants				
Financial assistance grant	2,311	2,291	2,311	2,291
Total federal government grants	2,311	2,291	2,311	2,291
State government grants				
Art gallery "Arts Tasmania"	73	71	73	71
Museum "Arts Tasmania"	34	34	34	34
Transport services	50	50	50	50
Youth services	4	-	4	-
Regional employment trial	14	-	14	-
Emu River flood study	25	-	25	-
Community & economic development	-	5	-	5
Total state government grants	199	160	199	160
Other contributions				
Collective impact	15	36	15	36
Arts exhibitions	-	47	-	47
Local drug action team	6	-	6	-
Total other contributions	21	83	21	83
Total operating grants	2,531	2,534	2,531	2,534

The Australian Commonwealth Government provides untied Financial Assistance Grants to Council for general purpose use and the provision of local roads. In accordance with AASB1004 *Contributions*, Council recognised these grants as revenue when it received the funds and obtained control. In both years the Commonwealth has made early payment of the first two quarterly instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2018-19 by \$1,172,483 (2017-18 above by \$1,169,513). This has impacted on the Statement of Comprehensive Income, resulting in the surplus/(deficit) being higher in 2018-19 by \$2,970 (2017-18 higher by \$26,967).

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Capital grants received for new or upgraded assets				
State government grants				
Romaine Dam upgrade	137	-	137	-
Eastern Promenade	150	-	150	-
West Park facilities upgrade	63	-	63	-
Barket Street Reserve toilet	50	-	50	-
South Burnie Breakwater	-	88	-	88
Vulnerable Road Users	-	100	-	100
Total state government grants	400	188	400	188
Federal government grants				
Roads to recovery	651	50	651	50
CCTV cameras	28	-	28	-
Eastern Promenade	213	-	213	-
Safer Communities	-	7	-	7
Total federal government grants	892	57	892	57
Other contributions				
Barker Street Reserve	18	-	18	-
Garry Greenwood sculpture (Friends of BRAG)	10	-	10	-
Illegal Dumping	-	5	-	5
Wivenhoe Showgrounds	-	50	-	50
Total other contributions	28	55	28	55
Total capital grants and contributions	1,320	300	1,320	300

Users of the financial report should refer to note 22 for details of restricted cash relating to grants (grants recognised as revenue during the reporting period which were obtained on the condition that they be applied in a specific manner but are yet to be expended in that manner).

Accounting Policy

Grant income is recognised as revenue when Council obtains control over the assets comprising the receipt. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

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

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

Note 13 Other income

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Interest	304	308	283	288
Interest on rates	91	92	91	92
Rentals	507	496	507	496
Total other income	902	896	881	876

Accounting Policy

Rent

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.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Interest

Interest is recognised progressively as it is earned, the value of the payment is notified, or the payment is received, whichever occurs first.

Operating leases as lessor

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

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

Where leases are commercial agreements, but properties leased are part of properties predominantly used by Council for its own purposes, Council records lease revenue on an accruals basis and records the associated properties as part of land and buildings within property, plant and equipment. Buildings are recognised at 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 an invest property in accordance with AASB 140 *Investment Properties*. These properties are recognised at fair value. These leases may include incentives which have not been recognised in the statement of financial position, on the basis the amounts are unlikely to be material and could not be reliably measured at balance date.

Note 14 Investment income

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Distributions from water corporation				
- Dividends	434	766	434	766
- Guarantee fees	112	109	112	109
- Tax equivalent payments	282	367	282	367
Distributions from Tas Communications	-	-	227	226
Total investment income	828	1,242	1,055	1,468

Accounting Policy

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

Note 15 Share of profit of joint venture

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Share of profits from the Burnie Airport Corporation	111	93	111	93
	111	93	111	93

Accounting Policy

Council's investment in associates is accounted for by the equity method as Council has the ability to influence rather than control the operations of the entity. The investment is initially recorded at the cost of acquisition and adjusted thereafter for post-acquisition changes in Council's share of the net assets of the entity. Council's share of the financial result of the entity is recognised in the Consolidated Statement of Comprehensive Income.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Expenditure

Accounting Policy

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.

Note 16 Employee benefits

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Wages and salaries	8,979	8,570	8,643	8,227
Annual leave and long service leave	1,317	1,125	1,261	1,077
Superannuation	1,252	1,174	1,214	1,130
Other employee related expenses	932	1,007	916	967
	12,479	11,876	12,033	11,401
Less: amounts allocated to capital	(750)	(700)	(750)	(700)
Total employee benefits	11,729	11,176	11,282	10,701

Accounting Policy

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

Note 17 Materials and services

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Advertising and marketing	115	100	109	92
Levies and contributions	309	361	309	361
Contracts	4,279	3,992	4,279	3,992
Contracts with controlled entities	629	665	629	665
Cost of goods sold	1,002	1,037	147	202
Cruise ship expenses	190	208	190	208
Electricity	791	796	787	793
Insurance	356	321	342	312
Legal expenses	348	238	348	238
Materials and services	2,476	2,350	3,502	3,414
Memberships and subscriptions	300	284	300	284
Printing, stationery and office supplies	90	105	90	105
Total materials and services	10,885	10,457	11,033	10,666

Accounting Policy

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

Note 18 Impairment of debts

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Trade debtors	29	(11)	26	(11)
Total impairments of debts	29	(11)	26	(11)

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Accounting Policy

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 29.

Note 19 Depreciation and amortisation

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Property				
Buildings	1,049	1,088	1,049	1,088
Plant and Equipment				
Plant, machinery and equipment	926	974	698	773
Motor vehicles	268	184	268	184
Fixtures, fittings and furniture	140	141	140	141
Infrastructure				
Roads and footpaths	3,456	3,454	3,456	3,454
Infrastructure	215	232	215	232
Bridges and culverts	177	181	177	181
Drainage	792	745	792	745
Telecommunications	34	34	-	-
Parks and recreation	889	923	889	923
Municipal revaluation	24	49	24	49
Total depreciation and amortisation	7,970	8,005	7,708	7,770

Accounting Policy

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. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

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

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

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

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

Classification	Useful Life (Years)
Land (inc land under roads)	Infinite
Buildings	20-100 years
Motor vehicles*	5-10 years
Fixtures, fittings and furniture	5-50 years
Plant, machinery and equipment*	3-20 years
Heritage	Not depreciated
Telecommunications	3-10 years
Infrastructure	10-75 years
Municipal revaluation*	6 years
Waste management	10-60 years
Drainage	20-100 years
Car parks	15-40 years
Bridges and culverts	20-80 years
Parks and recreation	10-100 years
Roads and footpaths	10-100 years
Aeronautical roads and runways	5-100 years

*Useful life ranges for these asset classes were changed during 2018-19.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 20 Finance costs

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Interest - borrowings	72	87	72	87
Total finance costs	72	87	72	87

Accounting Policy

Finance costs are expensed as incurred using the effective interest method. Borrowing costs include interest on bank overdrafts, interest on borrowings, unwinding of discounts, and finance lease charges.

Note 21 Other expenses

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
External auditor's remuneration - Council and grant acquittals	63	59	63	59
External auditor's remuneration - Burnie Airport Corporation & Tas Communications	5	16	5	16
Internal auditor remuneration	7	5	7	5
Aldermen allowances*	268	260	268	260
Direct Aldermen expenses*	32	22	32	22
Indirect Aldermen expenses	18	10	18	10
Election costs	105	56	105	56
Fire levies	1,908	1,777	1,908	1,777
Land tax	230	231	230	231
Water and sewer rates	379	366	379	366
Remissions and discounts	469	463	469	463
Audit Committee costs	9	8	9	8
Total other expenses	3,493	3,273	3,493	3,273

*Refer to note 46 for a breakdown of these costs for each Councillor.

Cash Management

Note 22 Cash and cash equivalents

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Cash on hand	24	25	24	25
Cash at bank	2,056	3,526	1,655	2,613
Total cash and cash equivalents	2,081	3,551	1,680	2,638

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:

Long service leave	1,677	1,611	1,677	1,611
Grants	20	80	20	80
Total restricted assets	1,697	1,691	1,697	1,691
Total unrestricted cash and cash equivalents	3,574	5,860	3,173	4,947

2019 grants shown as restricted assets relate to \$0.020 million for unspent grant funds for regional employment trial and local drug action team. Council also holds a \$0.350 million credit card facility with the Commonwealth Bank.

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

2018 grants shown as restricted assets relate to \$0.080 million for unspent grant funds for partnershiping. Council also holds a \$0.350 million credit card facility with the Commonwealth Bank.

Accounting Policy

For the purposes of the Consolidated Statement of Cashflows, 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.

Note 23 Current investments

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Short term investments	3,500	4,000	3,500	4,000
	3,500	4,000	3,500	4,000

Note 24 Interest bearing loans and borrowings

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Borrowings - current	326	310	326	310
Borrowings - non-current	938	1,263	938	1,263
Total interest bearing loans and borrowings	1,264	1,573	1,264	1,573

The maturity profile for Council's non-current borrowings is:

Later than one year and not later than five years	938	1,141	938	1,141
Later than five years	-	122	-	122
Total	938	1,263	938	1,263

Financing activities movement

	2019	2018
Opening balance	1,573	1,870
Loan repayments made	(309)	(297)
Closing balance	1,264	1,573

Net fair value

The book value of borrowings is not materially different to its net fair value at 30 June.

Accounting Policy

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.

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

Note 25 Reconciliation of operating cash flows to the comprehensive result

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Surplus/(deficit)	141	2,961	450	2,960
Depreciation/amortisation	7,970	8,005	7,708	7,770
(Profit)/loss on disposal of property, plant and equipment	754	336	718	344
Assets contributed to Council	-	(2,415)	-	(2,415)
Work completed on assets not owned by Council	-	271	-	271
Impairment of debts	26	(11)	26	(11)
Share of Income from Joint Venture	(21)	(70)	(21)	(70)
Capital grants	(1,320)	(300)	(1,320)	(300)
Change in assets and liabilities:				
(Increase)/decrease in trade and other receivables	(54)	243	80	326
(Increase)/decrease in other current assets	14	(20)	14	(20)
Increase/(decrease) in trade and other payables	(587)	(469)	(519)	(469)
(Decrease)/increase in other liabilities	(30)	1	-	-
(Increase)/decrease in inventories	(8)	31	(8)	31
Increase/(decrease) in provisions	108	(121)	135	(123)
Net cash provided by operating activities	6,992	8,441	7,262	8,294

Reconciliation of liabilities arising from financing activities

	Interest-bearing loans and borrowings \$'000
Balance as at 1 July 2018	1,573
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	(309)
Balance as at 30 June 2019	1,264

Note 26 Management indicators relating to cash management

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
(c) Consolidated Net financial liabilities					
Liquid assets less		7,358	9,332	10,348	11,196
Total liabilities		6,559	7,147	7,517	9,806
Net financial liabilities	0	799	2,185	2,831	1,390

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 need to fund the shortfall.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

	Benchmark	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
(d) Consolidated Net financial liabilities ratio					
Net financial liabilities		799	2,185	2,831	1,390
Recurrent Income*		33,636	33,812	35,543	35,948
Consolidated Net financial liabilities ratio %	0% - (50%)	2.37%	6.46%	7.97%	3.87%
4 Year Average	5.17%				

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

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

Council's net financial liabilities ratio decreased in the 2018-19 financial year due to a decrease in cash as at 30 June. Council's average net financial liabilities ratio over the past four years has been 5.17%, slightly above benchmark.

A significant change in the financial liabilities ratio occurred in the 2016-17 financial year due to a decrease in Council's landfill provision.

Council budgets on a basis of having enough liquid assets to cover its liabilities. It is expected that Council will have a positive net financial liabilities ratio in the 2019-20 financial year.

Our People

Note 27 Employee provisions

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Current				
Annual leave	738	698	706	663
Long service leave	1,329	1,276	1,257	1,205
Rostered days off	51	44	51	44
Oncosts on employee entitlements	557	527	543	513
Total current provisions	2,675	2,545	2,557	2,425
Non-current				
Long service leave	136	134	136	134
Oncosts on employee entitlements	28	27	28	27
Total non current provisions	164	161	164	161
Employee aggregate carrying amount of provisions:				
Current				
All annual leave and long service leave entitlements representing 10 or more years				
- Short term employee benefits, that fall due within 12 months of the end of the period, measured at nominal value	2,675	2,545	2,557	2,425
- Other long term employee benefits that do not fall due within 12 months	-	-	-	-
Non-current				
- Long service leave representing less than 7 years of continuous service, measured at present value	164	161	164	161
Total employee provisions	2,839	2,706	2,721	2,586
The following assumptions were adopted in measuring the value of employee benefits:				
- Weighted average increase in employee benefits			2.60%	2.50%
- Weighted average discount rates			1.01%	2.07%
- Weighted average settlement period			12	12
Average Full Time Equivalents as at 30 June	142	140	138	136

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Accounting Policy

(i) Short term employee benefit obligations

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

(ii) Other long term employee benefit obligations

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

The obligations are presented as current liabilities in the consolidated statement of financial position if the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

(iii) Sick leave

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in

each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

(iv) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future

payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not readily available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e. as an expense when it becomes payable.

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

(v) Defined contribution plans

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

Note 28 Superannuation

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

For the year ended 30 June 2019 the Council contributed 12.5% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

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

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

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

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

The actuarial review concluded that:

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

The Actuary recommended that in future the Council contribute 9.5% of salaries in 2017/18 and 0% from 1 July 2018 to 30 June 2021. The Actuary will continue to undertake a brief review of the financial position the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2020 and is expected to be completed in late 2020.

Council also contributes to other accumulation schemes on behalf of a number of employees; however the Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes. During the year Council made the required superannuation contributions for all eligible employees to an appropriate complying superannuation fund as required by the *Superannuation Guarantee (Administration) Act 1992*.

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

- The 2017 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2014.
- Under the aggregate funding method of financing the benefits, the stability of the Councils' contributions over time depends on how closely the Fund's actual experience matches the

expected experience. If the actual experience differs from that expected, the Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.

- In terms of Rule 27.4 of the Tasplan Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b)(A). However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.
- The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).
- The Trust Deed does not contemplate the Fund withdrawing from Tasplan. However it is likely that Rule 27.4 would be applied in this case (as detailed above).
- The Fund is a defined benefit Fund.
- The 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 AASB 119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was Consolidated Entity \$9,000 (2017-18 \$8,000), Council \$9,000 (2017-18 \$8,000), and the amount paid to accumulation schemes was Consolidated Entity \$1,243,000 (2017-18

BURNIE CITY COUNCIL

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- \$1,166,000), Council \$1,204,000 (2017-18 \$1,121,000).
- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$8,000 and the amount to be paid to accumulation schemes is \$1,332,121.
 - As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2017. Moderate investment returns since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2020.
 - An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2018, showed that the Fund had assets of \$57.48 million and member's 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 for the year ending 30 June 2018 were \$1,515,272 and \$266,000 respectively.

	Council 2019 \$'000	Council 2018 \$'000
Fund		
Defined Benefits fund		
Employer Contributions to Tasplan Super	9	8
	9	8
Accumulation Funds		
Employer Contributions to AMP Super	18	13
Employer Contributions to ANZ Super	11	1
Employer Contributions to L & L Arnol Super	10	9
Employer Contributions to Asgard Infinity Ewrap Super	2	-
Employer Contributions to Australian Ethical Super	8	7
Employer Contributions to Australian Super	20	17
Employer Contributions to Bos Super	1	-
Employer Contributions to Brown Super	7	7
Employer Contributions to Care Super	4	3
Employer Contributions to CBus Super	20	20
Employer Contributions to Commonwealth Super	1	4
Employer Contributions to De Bomford Super	10	9
Employer Contributions to Encircle Super	5	-
Employer Contributions to Hesta Super	-	1
Employer Contributions to Hill Super	8	7
Employer Contributions to Host Plus Super	73	55
Employer Contributions to ING Super	9	8
Employer Contributions to Jason & Emmaleah Cumming Super	9	5
Employer Contributions to LG Super	4	3
Employer Contributions to Macquarie Super	8	7
Employer Contributions to MLC Super	5	2
Employer Contributions to Mochie Super Fund	1	-
Employer Contributions to North Super	10	9
Employer Contributions to Oneanswer Super	-	3
Employer Contributions to Onepath Super	6	13
Employer Contributions to Panorma Super	19	8
Employer Contributions to Rest Super	2	4
Employer Contributions to Sun Super	14	12
Employer Contributions to Superwrap Super	-	21
Employer Contributions to Tasplan Super	857	819
Employer Contributions to Telstra Super	8	8
Employer Contributions to Uni Super	-	8
Employer Contributions to Vic Super	6	6
Employer Contributions to Vision Super	33	24
Employer Contributions to Wealth Super	9	8
Employer Contributions to Wilbur Super	6	2
	1,205	1,121

Council usually pays superannuation payments within a week of the end of the pay period. The final pay for 2018-19 finished on the 30 June 2019 and was therefore paid in the 2019-20 financial year. Council had an outstanding superannuation liability for this pay of \$61,024.

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Our Assets and Liabilities

Receivables and other assets

Note 29 Trade and other receivables

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Rates and charges	563	540	563	540
Accrued interest	78	81	78	81
Other accrued income	119	107	89	97
Sundry debtors	2,116	2,122	1,820	1,886
Provision for impairment	(1,098)	(1,069)	(1,091)	(1,065)
Total trade and other receivables	1,777	1,781	1,459	1,539
Reconciliation of movement in provision for impairment of receivables				
Carrying amount 1 July	1,069	1,079	1,065	1,076
Amounts written off during the year	-	-	-	-
Amounts recovered during the year	-	-	-	-
Increase/(decrease) in provision recognised in profit or loss	29	(11)	26	(11)
Carrying amount at 30 June	1,098	1,069	1,091	1,065

Accounting Policy

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 ECL, Council considers reasonable and supportive 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.

Receivables are carried at amortised cost using the effective interest rate method. Impairment expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. A provision for impairment on rates has not been established as unpaid rates represents a charge against the rateable property that will be recovered when the property is next sold.

Note 30 Inventories

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Inventories held for sale	94	85	94	85
Inventories held for consumption	49	50	49	50
Total inventories	143	135	143	135

Accounting Policy

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.

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Note 31 Other assets

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Current				
Prepayments	32	46	32	46
Total other assets	32	46	32	46

Property, plant and equipment

Note 32 Property, infrastructure, plant and equipment

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Summary				
at cost	33,226	30,377	29,766	27,046
Less accumulated depreciation	17,107	16,528	15,069	14,676
	16,119	13,849	14,697	12,370
at fair value	578,619	565,107	578,619	565,107
Less accumulated depreciation	254,402	247,288	254,402	247,288
	324,217	317,819	324,217	317,819
Total	340,336	331,668	338,914	330,189
Property				
Land				
at fair value	25,005	23,037	25,005	23,037
	25,005	23,037	25,005	23,037
Land under roads				
at fair value	24,371	24,371	24,371	24,371
	24,371	24,371	24,371	24,371
Total Land	49,376	47,408	49,376	47,408

Valuation of land (excluding land under roads) was determined by the office of the Valuer-General effective 30 June 2019. Land under roads was recognised for the first time on 1 July 2015. Total value of assets recognised was \$24.371 million.

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Buildings				
at fair value	86,771	89,436	86,771	89,436
Less accumulated depreciation	36,210	39,332	36,210	39,332
	50,561	50,104	50,561	50,104
Valuation of buildings were determined by independent valuers Liquid Pacific, as at 30 June 2019.				
Total Property	99,937	97,512	99,937	97,512

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	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Plant and Equipment				
Plant, machinery and equipment				
at cost	12,053	12,231	9,643	9,869
Less accumulated depreciation	7,542	8,003	6,059	6,671
	4,510	4,228	3,584	3,198
Motor vehicles				
at cost	2,226	1,458	2,226	1,458
Less accumulated depreciation	1,229	624	1,229	624
	997	834	997	834
Fixtures, fittings and furniture				
at cost	3,446	3,421	3,446	3,421
Less accumulated depreciation	2,556	2,416	2,556	2,416
	890	1,005	890	1,005
Heritage plant and equipment				
at cost	1,614	1,454	1,614	1,454
Less accumulated depreciation	546	454	546	454
	1,068	1,000	1,068	1,000
Total Plant and Equipment	7,465	7,067	6,539	6,037
Infrastructure				
Roads and footpaths				
at fair value	295,226	284,001	295,226	284,001
Less accumulated depreciation	160,927	153,117	160,927	153,117
	134,299	130,884	134,299	130,884

Roads and footpaths assets were last revalued as at 30 June 2016 using replacement rates determined by Council's technical services division. The assets have been indexed each year by applying the Road and Bridge Construction Index with the last indexation as at 31 March 2019.

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Infrastructure				
at cost				
at cost	9,603	9,710	9,603	9,710
Less accumulated depreciation	4,433	4,289	4,433	4,289
	5,170	5,421	5,170	5,421
Bridges and culverts				
at fair value	14,921	14,989	14,921	14,989
Less accumulated depreciation	6,092	6,035	6,092	6,035
	8,829	8,954	8,829	8,954

Bridges and culverts were revalued as at 30 June 2016 using replacement costs provided by AusSpan. The assets have been indexed each year by applying the Road and Bridge Construction Index with the last indexation as at 31 March 2019.

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	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Drainage				
at fair value	81,181	79,125	81,181	79,125
Less accumulated depreciation	31,806	30,360	31,806	30,360
	49,375	48,765	49,375	48,765

Valuation of drainage assets has been determined by Council's technical services division as at 30 June 2018. The assets have been indexed each year by applying the Consumer Price Index, All Groups for Hobart. The last indexation was to 31 March 2019.

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Telecommunications				
at cost	952	952	-	-
Less accumulated depreciation	554	520	-	-
	398	432	-	-
Parks and recreation				
at fair value	51,144	50,148	51,144	50,148
Less accumulated depreciation	19,367	18,444	19,367	18,444
	31,777	31,704	31,777	31,704

Valuation of parks and recreation assets has been determined by Council's technical services division. The last full revaluation was undertaken on 30 June 2014. The assets have been indexed each year by applying the Consumer Price Index, All Groups for Hobart. The last indexation was to 31 March 2019.

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Municipal Revaluation				
at cost	246	246	246	246
Less accumulated amortisation	246	222	246	222
	-	24	-	24
Total Infrastructure	229,848	226,184	229,450	225,752
Works in progress				
Works in progress at cost	3,086	905	2,988	888
Total Works in progress	3,086	905	2,988	888
Total property, infrastructure, plant and equipment	340,336	331,668	338,914	330,189

Accounting Policy

Acquisition and Recognition

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Property, infrastructure, plant and equipment received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where the value

exceeds the recognition thresholds for the respective assets class. Fair value is the price that would be received to sell the assets in an orderly transaction between market participants at the measured date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads. Such assets are recognised as "Work in Progress" until they become available for service.

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In accordance with Council's policy, the threshold limits detailed below have been applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year.

Classification	Threshold
Aeronautical roads and runways	\$5,000
Bridges and culverts	\$5,000
Buildings	\$5,000
Drainage	\$5,000
Fixtures, fittings and furniture	\$500
Heritage assets	\$1
Infrastructure	\$500
Land	\$1
Land under roads	\$1
Motor vehicles	\$5,000
Parks and recreation	\$5,000
Plant, machinery and equipment	\$500
Roads and footpaths	\$5,000
Telecommunications	\$500
Municipal revaluation	\$1

Revaluation

Council has adopted the following valuation basis for its non-current assets:

Classification	Valuation Basis
Aeronautical roads and runways	Fair Value
Bridges and culverts	Fair Value
Buildings	Fair Value
Drainage	Fair Value
Fixtures, fittings and furniture	Cost
Heritage assets	Cost
Infrastructure	Cost
Land	Fair Value
Land under roads	Fair Value
Motor vehicles	Cost
Parks and recreation	Fair Value
Plant, machinery and equipment	Cost
Roads and footpaths	Fair Value
Telecommunications	Cost
Municipal revaluation	Cost

Subsequent to the initial recognition of assets, non-current physical assets, other than plant, machinery and equipment, fixtures, fittings and furniture, heritage assets, infrastructure assets, motor vehicles and telecommunications equipment are measured at their fair value in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value*

Measurement. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at note 48.

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

Impairment of 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 Consolidated 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 depreciated value of the asset approximated by its written down replacement cost.

Land under roads

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

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 33 Management indicators relating to assets

(a) Council's 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.

		2019	2018	2017	2016
<i>Transport Infrastructure</i>					
Depreciated replacement cost		134,299	130,884	122,760	121,997
Current replacement cost		295,226	284,001	268,169	264,171
Asset consumption ratio %	> 60%	45%	46%	46%	46%
4 year average	46%				
<i>Buildings</i>					
Depreciated replacement cost		50,561	50,104	49,386	44,575
Current replacement cost		86,771	89,436	86,859	82,444
Asset consumption ratio %	> 60%	58%	56%	57%	54%
4 year average	56%				
<i>Drainage</i>					
Depreciated replacement cost		49,375	48,765	45,509	44,427
Current replacement cost		81,181	79,125	81,988	79,341
Asset consumption ratio %	> 60%	61%	62%	56%	56%
4 year average	58%				

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

Council's asset consumption ratio for both transport and drainage assets has stayed relatively consistent, but drainage increased in 2017-18 due to a revaluation of drainage assets.

(b) Council's asset renewal 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. This ratio measures Council's capacity to fund future asset replacement requirements.

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		2019 \$'000	2018 \$'000	2017 \$'000
Total Property, Plant & Infrastructure				
Projected capital funding outlays*		56,864	65,818	74,111
Projected capital expenditure funding**		51,297	54,567	57,698
Asset renewal ratio %	90% - 100%	111%	121%	128%
Transport Infrastructure				
Projected capital funding outlays*		39,280	47,795	54,862
Projected capital expenditure funding**		33,713	36,544	38,449
Asset renewal ratio %	90% - 100%	117%	131%	143%
Plant, Equipment & Other				
Projected capital funding outlays*		8,150	8,500	8,436
Projected capital expenditure funding**		8,150	8,500	8,436
Asset renewal ratio %	90% - 100%	100%	100%	100%
Buildings				
Projected capital funding outlays*		3,824	3,661	4,212
Projected capital expenditure funding**		3,824	3,661	4,212
Asset renewal ratio %	90% - 100%	100%	100%	100%
Parks and Reserves				
Projected capital funding outlays*		3,024	2,974	3,751
Projected capital expenditure funding**		3,024	2,974	3,751
Asset renewal ratio %	90% - 100%	100%	100%	100%
Drainage				
Projected capital funding outlays*		2,586	2,888	2,850
Projected capital expenditure funding**		2,586	2,888	2,850
Asset renewal ratio %	90% - 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.

Council's asset renewal ratio indicates that Council will have sufficient funding over the next ten years to meet its asset renewal needs.

(c) Council's asset sustainability ratio

		2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
Capital expenditure on replacement/renewal of existing assets		4,309	3,933	3,181	4,820
Annual depreciation expense		7,708	7,770	7,945	7,621
Asset sustainability ratio %	100%	56%	51%	40%	63%

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

Asset Class	2019 \$'000	2018 \$'000	2017 \$'000	2016 \$'000
Capital renewal expenditure	4,309	3,933	3,181	4,820
Capital new/upgrade expenditure	5,878	5,661	9,370	10,995
Total capital expenditure	10,187	9,594	12,551	15,815

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Note 34 Movements in property, plant and equipment, infrastructure

Consolidated 2019	Balance at beginning of financial year \$'000	Acquisition of assets and transfers from work in progress \$'000	Revaluation increments (decrements) (note 37) \$'000	Depreciation and amortisation (note 19) \$'000	Written down value of disposals (note 36) \$'000	Balance at end of financial year \$'000
Property						
Land	47,408	590	1,498	-	(120)	49,376
Buildings	50,104	2,254	(583)	(1,049)	(165)	50,561
Total property	97,512	2,844	915	(1,049)	(285)	99,937
Plant and Equipment						
Plant, machinery and equipment	4,228	1,296	-	(926)	(88)	4,510
Motor vehicles	834	543	-	(268)	(112)	997
Fixtures, fittings and furniture	1,005	25	-	(140)	-	890
Heritage plant and equipment	1,000	68	-	-	-	1,068
Total plant and equipment	7,067	1,932	-	(1,334)	(200)	7,465
Infrastructure						
Roads and footpaths	130,884	2,389	4,632	(3,456)	(150)	134,299
Infrastructure	5,421	15	-	(215)	(51)	5,170
Bridges and culverts	8,954	53	(1)	(177)	-	8,829
Drainage	48,765	386	1,016	(792)	-	49,375
Telecommunications	432	-	-	(34)	-	398
Parks and recreation	31,704	893	582	(889)	(513)	31,777
Municipal revaluation	24	-	-	(24)	-	-
Total infrastructure	226,184	3,736	6,229	(5,587)	(714)	229,848
Works in progress						
Work in progress	905	2,181	-	-	-	3,086
Total work in progress	905	2,181	-	-	-	3,086
Total property, plant and equipment, infrastructure	331,668	10,693	7,144	(7,970)	(1,199)	340,336

**BURNIE CITY COUNCIL
CONSOLIDATED NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

	Balance at beginning of financial year	Acquisition of assets and transfers from work in progress	Transfers between asset classes	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Balance at end of financial year
Consolidated 2018	\$'000	\$'000	\$'000	(note 37) \$'000	(note 19) \$'000	(note 36) \$'000	\$'000
Property							
Land	47,408	-	-	-	-	-	47,408
Buildings	49,386	841	-	982	(1,088)	(17)	50,104
Total property	96,794	841	-	982	(1,088)	(17)	97,512
Plant and Equipment							
Plant, machinery and equipment	3,883	1,320	-	-	(963)	(12)	4,228
Motor vehicles	827	377	-	-	(184)	(186)	834
Fixtures, fittings and furniture	828	318	-	-	(141)	-	1,005
Heritage plant and equipment	811	71	130	-	(12)	-	1,000
Total plant and equipment	6,349	2,086	130	-	(1,300)	(198)	7,067
Infrastructure							
Roads and footpaths	122,760	7,157 *	-	4,792	(3,454)	(371)	130,884
Infrastructure	5,636	147	(130)	-	(232)	-	5,421
Bridges and culverts	8,742	65	-	328	(181)	-	8,954
Drainage	45,509	1,487	-	2,527	(745)	(13)	48,765
Telecommunications	465	-	-	-	(33)	-	432
Parks and recreation	30,122	2,050	-	621	(923)	(166)	31,704
Municipal revaluation	73	-	-	-	(49)	-	24
Total infrastructure	213,307	10,906	(130)	8,268	(5,617)	(550)	226,184
Works in progress							
Work in progress	2,421	(1,516)	-	-	-	-	905
Total work in progress	2,421	(1,516)	-	-	-	-	905
Total property, plant and equipment, infrastructure	318,871	12,317	-	9,250	(8,005)	(765)	331,668

* Acquisitions include developer contributions of \$2,415,000. Developer contributions are road assets donated to Council on completion of subdivisions within the municipality.

**BURNIE CITY COUNCIL
CONSOLIDATED NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

Council 2019	Balance at beginning of financial year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Balance at end of financial year
	\$'000	\$'000	(note 37) \$'000	(note 19) \$'000	(note 36) \$'000	\$'000
Property						
Land	47,408	590	1,498	-	(120)	49,376
Buildings	50,104	2,254	(583)	(1,049)	(165)	50,561
Total property	97,512	2,844	915	(1,049)	(285)	99,937
Plant and Equipment						
Plant, machinery and equipment	3,198	1,135	-	(698)	(51)	3,584
Motor vehicles	834	543	-	(268)	(112)	997
Fixtures, fittings and furniture	1,005	25	-	(140)	-	890
Heritage plant and equipment	1,000	68	-	-	-	1,068
Total plant and equipment	6,037	1,771	-	(1,106)	(163)	6,539
Infrastructure						
Roads and footpaths	130,884	2,389	4,632	(3,455)	(150)	134,299
Infrastructure	5,421	15	-	(215)	(51)	5,170
Bridges and culverts	8,954	53	(1)	(177)	-	8,829
Drainage	48,765	386	1,016	(792)	-	49,375
Parks and recreation	31,704	893	582	(889)	(513)	31,777
Municipal Revaluation	24	-	-	(24)	-	-
Total infrastructure	225,752	3,735	6,229	(5,552)	(714)	229,450
Works in progress						
Work in progress	888	2,100	-	-	-	2,988
Total work in progress	888	2,100	-	-	-	2,988
Total property, plant and equipment, infrastructure	330,189	10,450	7,144	(7,707)	(1,162)	338,914

**BURNIE CITY COUNCIL
CONSOLIDATED NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

Council 2018	Balance at beginning of financial year		Acquisition of assets and transfers from work in progress		Transfers between asset classes	Revaluation increments (decrements)		Depreciation and amortisation	Written down value of disposals	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000		\$'000	\$'000			
Property										
Land	47,408	-	-	-	-	-	-	-	-	47,408
Buildings	49,386	841	-	982	-	(1,088)	(17)			50,104
Total property	96,794	841	-	982	-	(1,088)	(17)			97,512
Plant and Equipment										
Plant, machinery and equipment	2,719	1,252	-	-	-	(761)	(12)			3,198
Motor vehicles	827	377	-	-	-	(184)	(186)			834
Fixtures, fittings and furniture	828	318	-	-	-	(141)	-			1,005
Heritage plant and equipment	811	71	130	-	130	(12)	-			1,000
Total plant and equipment	5,185	2,018	130	-	(1,098)	(198)				6,037
Infrastructure										
Roads and footpaths	122,760	7,157 *	-	4,792	-	(3,454)	(371)			130,884
Infrastructure	5,636	147	(130)	-	-	(232)	-			5,421
Bridges and culverts	8,742	65	-	328	-	(181)	-			8,954
Drainage	45,509	1,487	-	2,527	-	(745)	(13)			48,765
Parks and recreation	30,122	2,050	-	621	-	(923)	(166)			31,704
Municipal revaluation	73	-	-	-	-	(49)	-			24
Total infrastructure	212,842	10,906	(130)	8,268	(5,584)	(550)				225,752
Works in progress										
Work in progress	2,392	(1,504)	-	-	-	-	-			888
Total work in progress	2,392	(1,504)	-	-	-	-	-			888
Total property, plant and equipment, infrastructure	317,213	12,261	-	9,250	(7,770)	(765)				330,189

* Acquisitions include developer contributions of \$2,415,000. Developer contributions are road assets donated to Council on completion of subdivisions within the municipality.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 35 Capital works completed on assets not owned by Council

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Capital works completed on assets not owned by Council	12	271	12	271
Total capital works on assets not owned by Council	12	271	12	271

2017-18 construction work undertaken on assets not owned by Council predominantly relates to works completed on Romaine reserve dam on behalf of TasWater and works on other assets owned by the State Government.

Note 36 Net gain / (loss) on disposal of assets

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Profit/(loss) on sale of assets				
Proceeds on sale assets	445	429	445	421
Less: Write down value of assets disposed	(1,199)	(765)	(1,162)	(765)
Total net gain/(loss) on sale of assets	(754)	(336)	(718)	(344)

Accounting Policy

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

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 37 Reserves

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Consolidated 2019			
(a) Asset revaluation			
Property			
Land	11,000	1,497	12,497
Buildings	982	(583)	399
	11,982	915	12,897
Infrastructure			
Roads and footpaths	64,331	4,632	68,963
Car parks	2,500	-	2,500
Bridges and culverts	4,782	(1)	4,781
Drainage	24,796	1,016	25,812
Parks and recreation	10,487	582	11,069
	106,896	6,229	113,125
Associate			
Investment in Burnie Airport Corporation	2,442	-	2,442
	2,442	-	2,442
Total asset revaluation reserve	121,320	7,144	128,464
(b) Fair value reserve			
Investment in Water Corporation	8,270	9,520	17,790
Total fair value reserve	8,270	9,520	17,790
Total reserves 2019	129,590	16,664	146,254
	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Consolidated 2018			
(a) Asset revaluation			
Property			
Land	11,000	-	11,000
Buildings	-	982	982
	11,000	982	11,982
Infrastructure			
Roads and footpaths	59,539	4,792	64,331
Car parks	2,500	-	2,500
Bridges and culverts	4,454	328	4,782
Drainage	22,269	2,527	24,796
Parks and recreation	9,866	621	10,487
	98,628	8,268	106,896
Associate			
Investment in Burnie Airport Corporation	2,520	(78)	2,442
	2,520	(78)	2,442
Total asset revaluation reserve	112,148	9,172	121,320
(b) Fair value reserve			
Investment in Water Corporation	7,422	848	8,270
Total fair value reserve	7,422	848	8,270
Total reserves 2018	119,570	10,020	129,590

**BURNIE CITY COUNCIL
CONSOLIDATED NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

Note 37 ..Reserves (cont.)

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Council 2019			
(a) Asset revaluation			
Property			
Land	11,000	1,497	12,497
Buildings	982	(583)	399
	11,982	915	12,897
Infrastructure			
Roads and footpaths	64,331	4,632	68,963
Car parks	2,500	-	2,500
Bridges and culverts	4,782	(1)	4,781
Drainage	24,796	1,016	25,812
Parks and recreation	10,487	582	11,069
	106,896	6,229	113,125
Associate			
Investment in Burnie Airport Corporation	2,442	-	2,442
	2,442	-	2,442
Total asset revaluation reserve	121,320	7,144	128,464
(b) Fair value reserve			
Investment in Water Corporation	8,270	9,520	17,790
Total fair value reserve	8,270	9,520	17,790
Total reserves 2019	129,590	16,664	146,254
	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Council 2018			
(a) Asset revaluation			
Property			
Land	11,000	-	11,000
Buildings	-	982	982
	11,000	982	11,982
Infrastructure			
Roads and footpaths	59,539	4,792	64,331
Car parks	2,500	-	2,500
Bridges and culverts	4,454	328	4,782
Drainage	22,269	2,527	24,796
Parks and recreation	9,866	621	10,487
	98,628	8,268	106,896
Associate			
Investment in Burnie Airport Corporation	2,520	(78)	2,442
	2,520	(78)	2,442
Total asset revaluation reserve	112,148	9,172	121,321
(b) Fair value reserve			
Investment in Water Corporation	7,422	848	8,270
Total fair value reserve	7,422	848	8,270
Total reserves 2018	119,570	10,020	129,590

**BURNIE CITY COUNCIL
CONSOLIDATED NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2019**

Payables and other liabilities

Note 38 Trade and other payables

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Trade payables	1,439	2,303	1,487	2,240
Accrued expenses	807	316	805	308
Revenue received in advance	21	51	-	-
Total trade and other payables	2,267	2,670	2,292	2,548

Note 39 Trust funds and deposits

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Refundable deposits, bonds and retentions	135	135	135	135
Total trust funds and deposits	135	135	135	135

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

Note 40 Commitments

Council has entered into the following commitments

2019	Not later than 1 year \$'000	Later than 1 year and not later than 2 years \$'000	Later than 2 years and not later than 5 years \$'000	Later than 5 years \$'000	Total \$'000
Operating					
Security services	92	92	-	-	184
Bridge management	5	-	-	-	5
Cleaning contracts for council buildings	245	227	172	-	644
Waste management	3,038	3,030	4,659	89	10,816
Fire system management	17	12	-	-	29
Aquatic Centre - Gas supply	230	230	77	-	537
Shuttle bus service - Cruise Ships	273	-	-	-	273
Total	3,900	3,591	4,908	89	12,488
Capital					
Eastern Promenade	406	-	-	-	406
Montello Soccer Ground - Light Tower	21	-	-	-	21
Reseals	125	-	-	-	125
Playground Softfall	9	-	-	-	9
Waterfront Playground Toilet	79	-	-	-	79
Plant and equipment	184	-	-	-	184
Total	824	-	-	-	824

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

2018	Not later	Later than 1	Later than 2	Later than 5	Total
	than 1 year	year and not later than 2 years	not later than 5 years		
	\$'000	\$'000	\$'000	\$'000	\$'000
Operating					
Security services	100	-	-	-	100
Bridge management	18	18	9	-	45
Management - Aquatic Centre	384	392	200	-	976
Cleaning contracts for council buildings	370	-	-	-	370
Air conditioner maintenance	20	-	-	-	20
Waste management	2,927	2,981	6,506	-	12,414
Total	3,819	3,391	6,715	-	13,925
Capital					
Mount Street service lid replacements	100	19	-	-	119
Plant and equipment	142	-	-	-	142
Total	242	19	-	-	261

Note 41 Leases

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

(a) Operating lease receivables	2019	2018
	\$'000	\$'000
Future minimum rentals receivable under non-cancellable operating leases are		
Not later than one year	458	457
Later than one year and not later than five years	467	612
Later than five years	271	249
	1,196	1,318

For the 2018-19 financial year, Council did not have any operating lease commitments.

Note 42 Contingent liabilities

Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors. As these matters are yet to be finalised and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

Investments in other entities

Note 43 Investment in water corporation

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Opening balance	66,151	65,304	66,151	65,304
Fair value adjustment on available for sale assets	9,520	847	9,520	847
Carrying value of investment in Water Corporation	75,672	66,151	75,672	66,151

Council has derived returns from the Water Corporation as disclosed at note 14 in the form of dividends, tax equivalent payments and guarantee fees.

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

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 37) 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 4.07% ownership interest in TasWater which is based on schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

For the 2017-18 financial year, 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 assets fair value reserve each year.

Council has classified this asset as an Available-for-sale asset as defined in AASB 139 *Financial Instruments: Recognition and Measurement* and has followed AASB 132 *Financial Instruments: Presentation* and AASB7 *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 Tas Water's net assets.

Note 44 Investment in subsidiaries

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Tas Communications (100% ownership)	-	-	2,103	2,103
Total investments in subsidiaries	-	-	2,103	2,103

The percentage ownership interest held is equivalent to the percentage voting rights for all subsidiaries.

Council's investment in subsidiaries is accounted for at cost. Subsidiaries included in the consolidated accounts are:

- Tas Communications Unit Trust (100% ownership)

All inter-company balances and transactions between entities in the economic entity, including any unrealised profits or losses are eliminated on consolidation.

Where associate entities are acquired through the year, their results are only included from the date of acquisition, whilst for associate entities that have been disposed of during the year, their results are only included to the date of disposal.

Tas Communications

Tas Communications (the Trust) provides support to its local government customers along with tailoring niche services to meet the needs of its business customer base. It is also an internet service supplier, application service hosting and service desk supplier.

The Trust has recorded an unfavourable result for the year with an operating loss of \$106,973 compared with a surplus of \$226,646 in 2018. The Trust has net assets of \$1,995,758 as at 30 June 2019 compared with \$2,329,377 in 2018 and is well situated to continue to grow and service its existing customer base into the future. The Trust invested \$242,220 in telecommunications and information technology assets throughout the year.

The Trust employed four full time equivalent employees as at 30 June 2019 (four in 2018).

Council is currently reviewing its service arrangements and ownership of the Trust. At the time of preparing this report, the outcome of the review is unknown.

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Note 45 Investment in joint venture

	Consolidated Actual 2019 \$'000	Consolidated Actual 2018 \$'000	Council Actual 2019 \$'000	Council Actual 2018 \$'000
Burnie Airport Corporation (51% ownership)	3,311	3,329	3,311	3,329
Total investment in joint venture	3,311	3,329	3,311	3,329

(a) Composition of the joint venture

Joint Venture	Principal place of business	Percentage Owned 2019	Percentage Owned 2018
Burnie Airport Corporation	Australia	51%	51%

(b) Joint venture with joint venture partner

Burnie Airport Corporation	2019 \$	2018 \$
% ownership held by joint venture partner	49%	49%
Profit/(loss) allocated to joint venture partner	106,766	89,822
Accumulated equity of joint venture partner	3,181,398	3,198,265
Dividends paid to joint venture partner	53,900	21,477
Summarised statement of financial position		
Current assets	825,314	945,179
Non-current assets	7,017,570	7,093,232
Current liabilities	156,500	170,396
Non-current liabilities	1,193,735	1,340,945
Net assets	6,492,649	6,527,071
Summarised statement of comprehensive income		
Income	1,295,057	1,299,092
Expenditure	(1,077,168)	(1,115,782)
Net profit	217,889	183,310
Summarised statement of cashflows		
Cashflows from operating activities	455,296	345,899
Cashflows from investing activities	11,818	(43,830)
Cashflows from financing activities	(514,479)	(200,000)
Net increase/(decrease) in cash and cash equivalents	(47,365)	102,069

Burnie Airport Corporation

Burnie Airport Corporation (the Trust) acquired the Burnie Airport from the Burnie Port Corporation in 2001. The purpose of the Trust is to provide sustainable infrastructure for a regular, reliable carrier servicing the greater Burnie region.

The Trust recorded an operating profit of \$217,889 for the year compared with an operating profit of \$183,310 in 2018. Loan principal was reduced by \$153,500 during the period. The Trust had net assets of \$6,492,649 as at 30 June 2019 compared with \$6,527,071 in 2018. The Trust employed 3.25 full time equivalent employees as at 30 June 2019 (2018: 3.25 full time equivalents).

BURNIE CITY COUNCIL CONSOLIDATED NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2019

Other Information

Note 46 Related party transactions

A party is related to an entity if directly or indirectly through one or more intermediaries, the party:

- controls, is controlled by, or is under common control with the entity (this includes parents, subsidiaries and fellow subsidiaries);
- has an interest in the entity that gives it significant influence over the entity; or
- has joint control over the entity

Tas Communications Pty Ltd and Burnie Airport Corporation are identified as related parties.

Transactions with related parties

The following transactions occurred with related parties:

	2019 \$'000	2018 \$'000
Payments/receipts for goods and services:		
Payment for goods and services from:		
Tas Communications Pty Ltd	824	851
Burnie Airport Corporation	-	-
Receipts for sale of goods and services to:		
Tas Communications Pty Ltd	116	110
Burnie Airport Corporation	38	38

Receivable from and payable to related parties

The following balances are outstanding as at 30 June 2019 in relation to transactions with related parties:

Payables to:		
Tas Communications Pty Ltd	47	7
Receivables from:		
Tas Communications Pty Ltd	3	2
Burnie Airport Corporation	-	-

Loans to/from related parties

There were no loans to/from related parties at the reporting date.

Transactions with other Councils and regional bodies

Council has shared service arrangements with some neighbouring Councils, income received under these agreements is shown below:

	2019 \$'000	2018 \$'000
West Coast Council - Planning Services	-	6
West Coast Council - Environmental Health Services	4	9
Waratah Wynyard Council - Environmental Health Services	2	5
Waratah Wynyard Council - Communications Officer	3	-
Waratah Wynyard Council - Economic Development	9	-
Circular Head Council - Environmental Health Services	4	11
	22	31

Billing to Councils for services provided was on a cost recovery basis.

During 2018-19, Council made membership contributions of \$171,947 to Cradle Coast Authority. Cradle Coast Authority is deemed to be a related party due to Council's General Manger being a board member.

BURNIE CITY COUNCIL

CONSOLIDATED NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2019

Transactions with Key Management Personnel

Council's Key Management personnel are defined as being the Mayor, Councillor's and Council's Executive Management Team.

Executive Management Remuneration

2019	Short term employee benefits				Post employment benefits			Total
	No of Employees	Salary	Vehicles	Other Allowances and Benefits	Superannuation	Other long term benefits	Termination benefits	
Remuneration Band								
\$0 - \$20,000	1*	15,428	-	-	1,929	1,187	-	18,544
\$120,001 - \$140,000	1	119,505	-	2,684	14,514	(5,475)	-	131,228
\$140,001 - \$160,000	1	119,593	-	1,827	14,790	6,824	-	143,034
\$160,001 - \$180,000	1	154,419	11,952	2,999	18,929	280	-	188,579
\$180,001 - \$200,000	2	328,378	29,810	3,040	39,368	27,212	-	427,809
\$240,001 - \$260,000	1	224,083	13,420	1,330	26,925	(3,167)	-	262,591
Total		961,406	55,183	11,880	116,454	26,860	-	1,171,784

2018	Short term employee benefits				Post employment benefits			Total
	No of Employees	Salary	Vehicles	Other Allowances and Benefits	Superannuation	Other long term benefits	Termination Benefits	
Remuneration Band								
\$0 - \$20,000	3*	40,627	4,215	230	5,078	(32,432)	30,348	48,066
\$120,001 - \$140,000	2	216,836	-	-	25,759	18,418	-	261,013
\$160,001 - \$180,000	1	149,442	13,076	580	18,680	(2,511)	-	179,267
\$180,001 - \$200,000	1	154,118	15,978	-	19,265	4,111	-	193,472
\$200,001 - \$220,000	1	166,471	13,833	302	20,434	8,875	-	209,914
\$260,001 - \$280,000	1	215,927	15,118	194	26,466	19,695	-	277,399
Total		943,421	62,219	1,306	115,681	16,156	30,348	1,169,131

* This remuneration relates to employees who are acting in executive management positions during periods of leave for more than 4 weeks during the year.

Councillor Emoluments

2018-19 Councillor Expenses	Allowance	Direct	Total
	as per AASB 124	Expenses	allowances & expenses section 72
Councillor Bentley	7,375	1,387	8,762
Councillor Blake	7,375	1,033	8,408
Councillor Boyd	40,289	1,818	42,107
Councillor Brumby	21,851	7,842	29,694
Councillor Bulle	14,476	1,877	16,353
Councillor Dorsey	21,851	6,192	28,044
Councillor French	13,139	1,957	15,096
Mayor Kons	58,043	2,649	60,692
Councillor Lynch	21,851	1,209	23,060
Councillor Keygan	21,851	4,001	25,852
Councillor Pease	14,476	103	14,579
Deputy Mayor Simpson	25,791	1,831	27,621
Total	268,369	31,899	300,268

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2017-18 Councillor Expenses	Allowance	Direct	Total
	as per AASB		& expenses
	124	Expenses	section 72
Councillor Bentley	21,604	3,008	24,612
Councillor Blake	21,604	2,807	24,412
Mayor Boyd	64,199	2,168	66,367
Councillor Brumby	21,604	1,862	23,466
Councillor Dorsey	21,604	2,505	24,109
Mayor Dow	23,253	557	23,810
Deputy Mayor			
French	30,700	2,835	33,534
Councillor Kons	21,604	2,126	23,730
Councillor Lynch	21,604	2,574	24,178
Councillor Keygan	12,339	1,794	14,133
	260,116	22,235	282,352

Note 47 Register of interests

In accordance with s84(2)(b) of the LGA1993 (as amended), no interests have been notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.

Managing our financial risks

Note 48 Fair value measurements

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

Property, infrastructure plant and equipment

- Land
- Buildings
- Roads and footpaths
- Parks and recreation
- Bridges and culverts
- Drainage
- Investment in water corporation
- Investment in joint venture

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

(a) Fair value hierarchy

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

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

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

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

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As at 30 June 2019					
	Note	Level 1	Level 2	Level 3	Total
Recurring fair value measurements		\$'000	\$'000	\$'000	\$'000
Land	32	-	49,376	-	49,376
Buildings	32	-	50,561	-	50,561
Roads and footpaths	32	-	-	134,299	134,299
Parks and recreation	32	-	-	31,777	31,777
Bridges and culverts	32	-	-	8,829	8,829
Drainage	32	-	-	49,375	49,375
Investment in water corporation	43	-	-	75,672	75,672
Investment in joint venture	45	-	-	3,311	3,311
		-	99,937	303,263	403,200
As at 30 June 2018					
	Note	Level 1	Level 2	Level 3	Total
Recurring fair value measurements		\$'000	\$'000	\$'000	\$'000
Land	32	-	47,408	-	47,408
Buildings	32	-	50,103	-	50,103
Roads and footpaths	32	-	-	130,884	130,884
Parks and recreation	32	-	-	31,704	31,704
Bridges and culverts	32	-	-	8,954	8,954
Drainage	32	-	-	48,765	48,765
Investment in water corporation	43	-	-	66,151	66,151
Investment in joint venture	45	-	-	3,329	3,329
		-	97,511	289,787	387,298

Transfers between levels of the hierarchy

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period. The following assets/liabilities that are measured at fair value on a recurring basis have been subject to a transfer between levels of the hierarchy.

There were no transfers of assets between hierarchy level in 2018-19.

(b) Highest and best use

All assets valued at fair value in this note are being used for their highest and best use.

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

Council adopted AASB 13 *Fair Value Measurement* for the first time in 2013-14 and has reviewed each valuation to ensure compliance with the requirements of the standard. There have been no changes in valuation techniques as a result of this review.

Investment in TasWater

Refer to note 43 for valuation and significant inputs.

Investment in Joint Venture

Refer to note 45 for valuation and significant inputs.

Land

Land fair values were determined by the Valuer-General effective 30 June 2019. The most significant input into this valuation approach is price per square metre derived from the analysis of sales taking into consideration permitted use and locality.

Land under roads has been valued by Council using the rates determined by the Valuer-General effective 30 June 2015.

Buildings

The fair value of buildings have been determined by an independent valuer, Liquid Pacific effective 30 June 2019.

In determining the level of accumulated depreciation, allowance has been made for the typical asset life cycle and the condition of the asset. Condition was assessed taking into account both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence.

Infrastructure assets

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

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

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on an assumption that the CRC represents the full cost of replacement with a new asset that represents a modern equivalent asset.

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 are disclosed in note 19.

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

Roads

A full valuation of roads was undertaken by Council's technical services division effective 30 June 2016. Council categorises its road infrastructure into sealed and unsealed and then further sub-categorises these based on an assessment of vehicle movements and social and economic importance. All road segments are then componentised into pavement, sub-pavement and seal.

Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment.

Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the road area multiplied by a unit price, the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and Council's labour wage rates. Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, AusSpan, effective June, 2016. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Engineer effective 30 June 2018. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials. CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

(d) Changes in recurring level 3 fair value measurements

The changes in level 3 assets with recurring fair value measurements are detailed in note 32.

(e) Valuation processes

Council's current policy for the valuation of land, buildings and infrastructure assets is set out in note 32.

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

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

Council borrowings are recognised at amortised cost with interest recognised in the Consolidated Comprehensive Income Statement when incurred. The fair value of borrowings disclosed in note 24 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).

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Note 49 Financial instruments and financial risk management

(a) Accounting policy, terms and conditions

Recognised financial instruments	Note	Accounting Policy	Terms and Conditions
Financial assets			
Cash and cash equivalents	22	Cash on hand and at bank and money market call account are valued at face value. Interest is recognised as it accrues.	On call deposits had an interest rate of 1.90% at balance date. Short term investments returned a weighted average interest rates of 2.17% in 2018-19 (1.90% in 2017-18)
Trade and other receivables Other debtors	29	Receivables are carried at amortised cost using the effective interest method. Impairment expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Collectability of overdue accounts is assessed on an ongoing basis.	General debtors are unsecured and arrears do not attract interest. Credit terms are based on 30 days.
Financial Liabilities			
Trade and other payables	38	Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.
Interest-bearing loans and borrowings	24	Loans are carried at their principal amounts, which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period it becomes due and recognised as part of payables.	Borrowings are secured by way of mortgages over the general rates of the Council. The weighted average interest rate on borrowings is 4.84% (4.85% in 2017-18).

(b) Interest rate risk

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

Consolidated	Weighted Average Interest Rate %		Less than 1 Year \$'000		1 to 5 Years \$'000		More than 5 Years \$'000		Non Interest \$'000		Total \$'000	
	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
Financial assets												
Cash and cash equivalents	1.90%	1.90%	\$ 2,081	\$ 3,551	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,081	\$ 3,551
Short term investments	2.17%	1.90%	\$ 3,500	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 4,000
Trade and other receivables												
Loans	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rates	8.81%	8.72%	\$ 562	\$ 540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 562	\$ 540
Other	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,215	\$ 1,241	\$ 1,215	\$ 1,241
Investment in Water Corporation	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,672	\$ 66,151	\$ 75,672	\$ 66,151
Investment in Joint Venture	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,311	\$ 3,329	\$ 3,311	\$ 3,329
Total			\$ 6,143	\$ 8,091	\$ -	\$ -	\$ -	\$ -	\$ 80,198	\$ 70,721	\$ 86,341	\$ 78,812
Interest bearing liabilities												
Payables	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,267	\$ 2,670	\$ 2,267	\$ 2,670
Trust funds and deposits	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ 135	\$ 135	\$ 135
Interest bearing liabilities	4.84%	4.85%	\$ 328	\$ 310	\$ 936	\$ 1,142	\$ -	\$ 121	\$ -	\$ -	\$ 1,264	\$ 1,573
Total			\$ 328	\$ 310	\$ 936	\$ 1,142	\$ -	\$ 121	\$ 2,402	\$ 2,805	\$ 3,666	\$ 4,378
Net financial assets/(liabilities)			\$ 5,815	\$ 7,781	\$ (936)	\$ (1,142)	\$ -	\$ (121)	\$ 77,796	\$ 67,916	\$ 82,675	\$ 74,434

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(c) Fair value

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

Financial Instruments	Total carrying amount		Aggregate net fair value	
	2019 \$'000	2018 \$'000	2019 \$'000	2018 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	\$ 2,081	\$ 3,551	\$ 2,081	\$ 3,551
Other financial assets	\$ 3,500	\$ 4,000	\$ 3,500	\$ 4,000
Trade and other receivables	\$ 1,777	\$ 1,781	\$ 1,777	\$ 1,781
Investment in Water Corporation	\$ 75,672	\$ 66,151	\$ 75,672	\$ 66,151
Investment in Joint Venture	\$ 3,311	\$ 3,329	\$ 3,311	\$ 3,329
Total financial assets	\$ 86,341	\$ 78,812	\$ 86,341	\$ 78,812
<i>Financial liabilities</i>				
Trade and other payables	\$ 2,267	\$ 2,670	\$ 2,267	\$ 2,670
Trust funds and deposits	\$ 135	\$ 135	\$ 135	\$ 135
Interest-bearing loans and borrowings	\$ 1,264	\$ 1,573	\$ 1,264	\$ 1,573
Total financial liabilities	\$ 3,666	\$ 4,378	\$ 3,666	\$ 4,378

(d) Credit risk

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

(e) Risks and mitigation

Market risk

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

Interest rate risk

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

Our loan borrowings are sourced from Tascorp. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio as per Councils Treasury Policy.

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

Investment of surplus funds is made with approved financial institutions under the LGA1993 (as amended). We manage interest rate risk by adopting an Treasury Policy that ensures:

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

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

Credit risk

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

BURNIE CITY COUNCIL

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

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments. Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised,

creditworthy third parties and as such, collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

It is Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation. In addition, receivables balances are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

	Financial Institutions (min A2 short term)	Government agencies	Other	Total
2019				
Cash and cash equivalents	\$ 2,081	\$ -	\$ -	\$ 2,081
Trade and other receivables	\$ -	\$ -	\$ 1,777	\$ 1,777
Total contractual financial assets	\$ 2,081	\$ -	\$ 1,777	\$ 3,858
2018				
Cash and cash equivalents	\$ 3,551	\$ -	\$ -	\$ 3,551
Trade and other receivables	\$ -	\$ -	\$ 1,781	\$ 1,781
Total contractual financial assets	\$ 3,551	\$ -	\$ 1,781	\$ 5,332

Movement in provisions for impairment of trade and other receivables	2019	2018
	\$'000	\$'000
Balance at the beginning of the year	\$ 1,065	\$ 1,076
New provisions recognised during the year	\$ -	\$ -
Amounts already provided for and written off as uncollectable	\$ -	\$ -
Amounts provided for but recovered during the year	\$ 26	-\$ 11
Balance at end of year	\$ 1,091	\$ 1,065

Liquidity risk

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

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

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

To help reduce these risks we:

- have a treasury policy which targets a minimum and average level of cash and cash equivalents to be maintained;

Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. The table below lists the contractual maturities for financial liabilities. These amounts represent the discounted cash flow payments (i.e. principal only).

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2019	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	\$ 2,267	\$ -	\$ -	\$ -	\$ -	\$ 2,267	\$ 2,267
Trust funds and deposits	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ 135
Interest-bearing loans and borrowings	\$ 164	\$ 164	\$ 343	\$ 593	\$ -	\$ 1,264	\$ 1,264
Total financial liabilities	\$ 2,566	\$ 164	\$ 343	\$ 593	\$ -	\$ 3,666	\$ 3,666

2018	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	\$ 2,670	\$ -	\$ -	\$ -	\$ -	\$ 2,670	\$ 2,670
Trust funds and deposits	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ 135
Interest-bearing loans and borrowings	\$ 155	\$ 155	\$ 326	\$ 817	\$ 121	\$ 1,573	\$ 1,573
Total financial liabilities	\$ 2,960	\$ 155	\$ 326	\$ 817	\$ 121	\$ 4,378	\$ 4,378

(f) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -2% in market interest rates (AUD) from year end rates of 2.17%.

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

		Interest rate risk			
		-2%		+1%	
		-200 Profit \$'000	basis points Equity \$'000	+100 Profit \$'000	basis points Equity \$'000
2019	\$'000				
Financial assets					
Cash and cash equivalents	\$ 2,081	\$ (42)	\$ (42)	\$ 21	\$ 21
Short term investments	\$ 3,500	\$ (70)	\$ (70)	\$ 35	\$ 35
Rates Debtors	\$ 562	\$ (11)	\$ (11)	\$ 6	\$ 6
Financial liabilities					
Interest bearing loans and borrowings	\$ 1,264	\$ 25	\$ 25	\$ (13)	\$ (13)

		Interest rate risk			
		-2%		+1%	
		-200 Profit \$'000	basis points Equity \$'000	+100 Profit \$'000	basis points Equity \$'000
2018	\$'000				
Financial assets					
Cash and cash equivalents	\$ 3,551	\$ (71)	\$ (71)	\$ 36	\$ 36
Short term investments	\$ 4,000	\$ (80)	\$ (80)	\$ 40	\$ 40
Rates Debtors	\$ 536	\$ (11)	\$ (11)	\$ 5	\$ 5
Financial liabilities					
Interest bearing loans and borrowings	\$ 1,573	\$ 31	\$ 31	\$ (16)	\$ (16)



Kit Hiller, Burnie Shines Feature Artist 2018
No Country for Pink Eyes - oil on canvas

Acknowledgements

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Burnie Regional Art Gallery

Winter Collection supplied by Burnie Regional Museum



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