

Burnie City Council

Annual Report 2024-2025



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#makingabetterburnie

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如果您需要翻译, 请致电 TIS National (电话: 131 450), 并让他们致电伯尼市议会 (电话: 03 6430 5700)。

If you need an interpreter, please call TIS National on **131 450** and ask them to call Burnie City Council on **03 6430 5700**.



Acknowledgement of Traditional Owners

Burnie City Council acknowledges that every part of Australia is, always was and always will be, Aboriginal land.

Burnie City Council pays respect to the pakana/palawa - original owners and cultural custodians - of all the lands and waters across trouwunna/lutruwita/Tasmania, upon which pataway/Burnie is situated and where our Council meets.

Heritage

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 has grown into a bustling city of more than 20,000 people with thriving industries in manufacturing and agriculture. It remains a busy port providing a crucial connection to the mainland, just as it did in 1827.

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

Burnie's origin can be traced back to the VDL Co which had a disastrous start at Emu Bay due to unsuitable land for the fine wool sheep grazing aspirations of chief surveyor Henry Hellyer. The ups and downs of the company are another story, but the Emu Bay settlement remained a small carved-out village on the port with a population of no more than 200 for the first 50 years.

Burnie's fortune turned and population boomed to more than 1,000 in the late 1800s with the discovery of the West Coast mineral deposits.

Burnie became the port for the mines with the construction of the original horse-drawn tramway through its lands by VDL Co. The railway was later upgraded to iron and steam and taken over by the Emu Bay Railway Company.

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 form of the Associated Pulp and Paper Mills Ltd which set Burnie on its path to a stunning population boom and economic growth. The story of how Gerald Musson 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 had grown to 18,500 people by 1965. Burnie was granted city status in 1988 when it exceeded 20,000 people.

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

Today, Burnie is a more culturally diverse and attractive city that celebrates its industrial past while embracing a positive and creative future. Burnie City Council continues to focus on renewing significant city infrastructure and on enhancing the liveability of the city to attract growth in residents, tourism and business investment. With the now tangible prospect of attracting significant new development in the renewable energy industry, Burnie has a bright and exciting future ahead.



Our Vision, Mission and Values

Our Vision

Our collective vision is of an exciting future - as a clean, green, economically strong city, known for its natural beauty, its industrial past and for our new forms of making.



Making a 
BETTER BURNIE

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Our Mission

Burnie City Council's mission is to work in consultation with the community to deliver effective, efficient, and responsive services, enhance liveability, protect our environment, and foster a thriving, inclusive, and future-ready city - guided by digital innovation and data-informed decision-making.



Our Values

Collaboration

We work together across Council, with community, and partners to achieve better outcomes than we could alone.

Accountability

We take ownership of our decisions and actions, using transparent processes and data-informed insights to build community trust.

Agility

We embrace change, respond quickly to challenges, and adapt how we work to stay relevant and effective.

Sustainability

We plan and act for the long term—caring for our environment, using resources wisely, and building resilience in our city.

Inclusion

We create a welcoming city for all, valuing diverse voices and ensuring fairness, respect, and opportunity for everyone.

Council Meetings

Ordinary meetings of the Council are generally held on the fourth Tuesday of each month, commencing at 7pm in the Council Chambers, City Offices, 80 Wilson Street. Members of the public are invited to attend these meetings in person or watch the livestream online. Agendas and minutes are available online at www.burnie.tas.gov.au together with the livestream recordings. Further information about public question time and Council meetings is available on Council's website or from the Council offices.





Introduction by the Mayor

It is with immense pride and genuine optimism that I present the Burnie City Council Annual Report for the 2024-25 financial year, a pivotal year of bold vision and unwavering momentum.

The future of our city is mighty bright. With the renewable energy sector set to take off and the financial confirmation of Marinus link, Burnie is being placed on the national stage as a future leader in renewable energy, biofuel, and clean industry. This will unlock transformative economic potential for the north-west Coast, already sparking interest in hotel development, infrastructure expansion, and energy investment. The project alone is expected to support 1,400 local jobs and deliver billions in economic impact.

The opportunities that Marinus presents are profound, not only economically, but socially.

Over the next five to ten years, we anticipate a wave of local jobs that will allow our young people to stay and thrive in Burnie, building their futures here rather than seeking them elsewhere. That is the real legacy of what's being planted today.

Integral to guiding that future is our new General Manager, who joined us in December 2024. Under his leadership we have been laying the groundwork for sustained renewal across our city.

A landmark step this year has been the approval and commencement of the \$17.3 M CBD revitalisation, a carefully staged plan that will reshape our city centre into a vibrant, accessible, and inviting heart for business, culture, and community life.

This fiscal year also saw the near completion of the Burnie Arts redevelopment, now valued at approximately \$20 M and scheduled to open November 2025. The newly reimagined arts centre, gallery space, and civic plaza are expected to draw up to 100,000 cultural visitors annually, amplifying our region's creative credentials.

In October 2024, together with the Waratah-Wynyard Council, we proudly inaugurated the 13km Burnie to Wynyard Coastal Pathway, a repurposed former rail line. This scenic route, jointly funded at around \$13M, has already become a beloved community asset, encouraging active lifestyles, connection, and tourism along our breathtaking coastline.

The momentum continues in the infrastructure and built environmental sectors. The new Burnie Courts Complex is entering its final consultation phase, heralding fit-for-purpose facilities that will improve access to justice across the north-west.

Council's own Settlement Strategy 2025, released this year, offers a thoughtful blueprint for growth across Greater Burnie to 2044, reflecting shifting demographics, new family arrivals, and emerging community needs aligned with our 2044 strategic vision.

Complementing that is the newly released Draft Active Transport Strategy, backed by a \$200,000 state grant, which outlines safer and more accessible walking and cycling connections not just to keep us fit but to keep us connected.

Education, arts, and social innovation continue to flourish here too, which leverages the power of storytelling and art to promote belonging. Our downtown has staged the Burnie Print Prize, a biennial acquisitive art competition that draws national attention and boosts our arts economy.

On the services front, construction is underway at the repurposed former UTAS campus to create Burnie's new Health Hub, including a 24-hour pathology lab set to open this July and full operations scheduled for mid-next year, marking a historic expansion of health access for our region.

Council's focus on sustainable service delivery remains firm. The 2025-26 budget delivers a balanced result, reintroduces a food and organics collection service, upgrades playgrounds at Shorewell Park, refurbishes foreshore seating, enhances access for people with a disability, and reopens visitor services within the new Arts precinct. We're also progressing bus station redevelopment, a new playground at Shorewell Park, and are replicating infrastructure upgrades across the foreshore and CBD precinct in line with the Urban Plan.

We are also excited to see strengthened community enterprise, with the latest restructure of Burnie Works, designed to build capacity for collective action and systems change in social innovation, local enterprise programs, and youth-led change networks.

These initiatives are charting Burnie onto a new trajectory. We now have key projects moving from planning into delivery, with foundations strong and future impact real: from clean energy transformation and tourism growth to civic activation, cultural renaissance, public health, and social inclusion.

It has been a remarkable year of attainments and the commitment behind them is shared. I want to thank my fellow councillors, our strategic leadership team and staff, our dedicated volunteers, community groups, and all levels of government who have supported our vision.

Burnie's best days lie ahead. This report captures the momentum, energy, and direction of our city as we move forward together. I commend it to you with great expectation.

Teeny Brumby
MAYOR





Introduction by the General Manager

I am very pleased to be able to comment on the performance of the Burnie City Council for the first time as General Manager.

Council has a very clear blueprint for the future, through the adopted Making a Better Burnie 2044 – Strategic Plan. This plan sets out goals across sustainability, liveability, culture, engagement and making an active town centre - it is up to the current councillors and administration to deliver on the actions in this plan.

The presentation of the Annual Report is one measure of accountability for reporting on Council's performance against its goals and its associated financial performance and as such this report sets out what has been achieved within each goal area. Whilst undoubtedly the adoption of Council's Urban Plan, significant progress on the renovation of the Burnie Arts facility and finalisation of the coastal pathway project from Burnie to Wynyard were the headline projects, much more has been undertaken through a capital spend of over \$27M throughout the year.

It is pleasing to report that Council has recorded an underlying operating surplus of \$973,000 for the year ended 30 June 2025. This is the fourth consecutive surplus achieved for Council. The final result compared to an underlying budgeted surplus of \$459,000 is a favourable variance of \$514,000.

The main reason for this variance was higher than budget interest returns on term deposits by \$237,000. Other items to affect the underlying result include savings from Council managing staff vacancies, and energy efficiencies in reducing electricity, gas and fuel costs. These improvements allowed for Council to provide an additional expenditure of \$165,000 above budget in grants and events during the year.

Council's cash position at the end of the financial year was \$30.530M. Importantly, Council's unrestricted cash equates to \$11.958M as much of the funds held relate to grants and projects including Burnie's Urban Plan, South Burnie Bowls Club redevelopment and Urban Rivers Catchment Grant. Council should hold the equivalent of six months of operational expenditure in cash. This ratio is to allow recovery from unanticipated events and absorb the volatility inherent in revenues and expenditures should this be required. At year end Council's ratio was 4.6 months. There remains further work to do in this regard to achieve the six month ratio.

Council owns \$682.717M in assets, a movement upwards of \$30.529M in the financial year, with an overall net worth increase of \$44.669M to \$654.16M. Total debt borrowings of Council reduced by \$1.029 million in line with current principal and interest schedules. Council focused on renewal of assets in the financial year and will continue to do so in coming years.

In the 2024-25 budget, Council adopted a revised capital program of \$34.944M. The final capital spend for the financial year was \$27.809M. The majority of the spend was attributed to the major projects in the coastal pathway and Burnie Arts. Of significance was remediation of the main landslide site on Oonah Road which has now been successfully completed, and two new roundabouts on the intersection at West Park Grove and Futuna Avenue, and the intersection of Mount Street, Three Mile Line and Atkins Drive.

Whilst Council has once again achieved an underlying surplus and improved operating position it does need to focus on building its financial resilience, particularly in cash reserves.

The new Long Term Financial Management Plan was adopted by Council at the June 2025 meeting and outlined that Council will continue to have the necessary funds to deliver existing services and pay its debts when they fall due however any future increase in service levels will require additional resources and funds.

Many of Council's adopted actions were deferred as a result of management changes and will be revisited in future years. That said, the 2024-25 year has set Council up for future success and projects that will shape the municipality in coming years. Adoption of the Urban Plan, a Playground Strategy and finalisation of an enormous reform of waste services will be key projects into the next financial year.

Burnie was once again proud to support a number of fantastic community events, and we look forward to more of these in coming years. From arts and entertainment showcasing the new Burnie Arts complex, a variety of family-oriented and cultural events, through to regional highlights such as the iconic New Year's Eve celebrations and the return of Targa Tasmania to Burnie – all help create a vibrant community.

I genuinely look forward to working with councillors, our very capable and dedicated staff and our community as we move forward into future years with optimism. I thank Councillors and the Executive Team for their resilience and commitment to delivering on the community's strategic direction. We thank Simon Overland for his tenure and leadership at Council through his term as General Manager. I wish to pay special tribute to the many volunteers that help shape the fabric of Burnie through their commitment and passion.

I encourage everyone interested in the activities of Council to read this Annual Report to understand the breadth and nature of tasks undertaken by Council in 2024-25.

Shane Crawford
GENERAL MANAGER

Elected Members



Teeny Brumby
Mayor



Giovanna Simpson
Deputy Mayor



Trent Aitken
Councillor



Alvwyn Boyd
Councillor



Ken Dorsey
Councillor



Justin Grave
Councillor



Amina Keygan
Councillor



Chris Lynch
Councillor



David Pease
Councillor



Councillors	Positions Held	Term
Mayor Teeny Brumby	Mayor Councillor	Mayor term expires October 2026 Councillor term expires October 2026
Deputy Mayor Giovanna Simpson	Deputy Mayor Councillor	Deputy Mayor term expires October 2026 Councillor term expires October 2026
Cr Trent Aitken	Councillor	Councillor term expires October 2026
Cr Alvwyn Boyd	Councillor	Elected on 10 October 2024 Councillor term expires October 2026
Cr Ken Dorsey	Councillor	Councillor term expires October 2026
Cr Justin Grave	Councillor	Councillor term expires October 2026
Cr Amina Keygan	Councillor	Councillor term expires October 2026
Cr Steven Kons	Councillor	Resigned as Councillor on 25 September 2024
Cr Chris Lynch	Councillor	Councillor term expires October 2026
Cr David Pease	Councillor	Councillor term expires October 2026

Under the *Local Government Act 1993*, all-in, all-out elections occur every four years, with four-year terms for Mayors and Deputy Mayors. The next elections will be held in October 2026.

Councillor Attendance at Council Meetings and Workshops

Councillors	Meetings												Total Ordinary Meetings	Annual General Meeting	Total Workshops Attended
	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun			
Cr Aitken	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	18/24
Cr Boyd				✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	16/16
Cr Brumby	✓	✓	✓	✓	✓	✓	✓	✓	■	✓	✓	✓	✓	✓	22/24
Cr Dorsey	✓	✓	✓	■	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	18/24
Cr Grave	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	23/24
Cr Keygan	✓	✓	■	LOA	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	22/24
Cr Kons	✓	✓	✓											3/3	5/7
Cr Lynch	✓	✓	✓	✓	✓	✓	✓	■	✓	✓	✓	✓	✓	✓	23/24
Cr Pease	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	23/24
Cr Simpson	LOA	✓	✓	✓	✓	✓	✓	✓	■	✓	✓	✓	✓	✓	21/24

■ Absent/Apology
 Leave of Absence granted by Council
 LOA Outside Term of Office





Burnie at a Glance

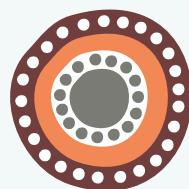
Burnie is in the north-west of Tasmania, and is 611km² in size



20,417 people live in Burnie



8.6% of residents have moved to Burnie from overseas



8.5 % of residents identify as First Nations people or Torres Strait Islander (higher than the 5.4% average across Tasmania)



We are diverse – we speak 23 different languages at home. The top 5 after English are: Mandarin, Nepali, Punjabi, Arabic, and Sinhalese



Our median age has increased from 38.1 to 40.4 over the past 15 years



Most people work in health care, social assistance, retail, education and training industries

Total visitor numbers in Burnie were 174,525 (year ended March 2025)



25% visited galleries



51% visited national parks



8% went fishing

Executive Management Team



Shane Crawford
General Manager

Commenced December 2024

- Legislative compliance
- Strategic and corporate planning
- Policy advice to Council
- Oversight of operational activities
- Statutory functions
- People and safety
- Corporate governance
- Regulatory compliance
- Parking



Damien Aherne
Director Operations

- Major infrastructure planning
- Design and engineering services
- Capital works program
- Spatial data management
- Stormwater services
- Buildings and facilities management
- Transport services including roads and civil
- Asset management
- Waste management
- Parks and reserves management
- Natural resource management
- Emergency management
- Land use planning
- Building compliance
- Environmental health



Bel Lynch
Director Corporate and Commercial Services

Resigned May 2025

- Customer services
- Financial management including budgets and rates
- Information and communications technology
- Information management
- Communications and engagement
- Burnie Arts, Burnie Regional Museum and Burnie Regional Art Gallery
- Visitor information
- Events management
- Community grants and programs

Simon Overland
General Manager

Resigned November 2024



Strategic Planning Framework



Making a Better Burnie

How our strategic planning framework works

Burnie City Council adopted its 20-year vision for our city through its Strategic Plan – *Making a Better Burnie 2044*. This important document, developed with the input and influence of our community, sets the long-term focus and effort of the Council as we work toward the shared goals for our future.

Long Term Planning	Medium Term Planning	Annual Planning	Reporting
<p>Financial Management Plans and Asset Management Plans are developed with a 10-year outlook, to project Council's financial requirements over the long term, and to forecast the level of investment needed for asset renewal and replacement over this period.</p>	<p>In the medium term, Council develops Financial Management and Asset Management Strategies that focus on the next four years. These documents are driven by the above strategic plans to guide our priorities over the medium term. The Council Plan is then developed which sets out Council's goals and key actions over four years, generally aligning to the term of a Council.</p>	<p>Council's Strategic Risk Register is reviewed annually and informs the budget preparation process by identifying the highest risks and challenges that council must manage at a strategic level.</p> <p>Each year, Council then sets its Annual Plan and Budget by drawing from the above strategies to determine its key actions for the year and guide the allocation of resources it has available. All this is done while carefully balancing what is considered affordable for the community.</p>	<p>In terms of accountability, Council then provides an Annual Report at the end of each year, to detail its performance in terms of the Annual Plan actions it set out to do, key highlights from the year, and comprehensive financial performance.</p>



Annual Plan Outcomes

2024-25 Annual Plan Actions	Progress Update	Status
Open and celebrate the newly transformed Burnie Arts	The building is expected to be completed by September 2025. Works are continuing on the remaining areas including the Northern Extension, Atrium and Regional Art Gallery.	In progress
Develop a Connected Pathways Plan	Council have engaged the Institute for Sensible Transport (IST) who are working with Council to develop the Active Transport Strategy. The draft strategy has been developed, and Council is commencing the second round of consultation.	In progress
Assess Council's carbon footprint	This action has been deferred.	Not yet commenced
Start planning for Bicentennial events	The Bicentenary Committee Terms of Reference has been approved.	In progress
Implement changes to the organisational design	Review of departments and business units has been undertaken.	Complete
Develop the 15-year Long-Term Financial Management Plan (LTFMP)	The new Long Term Financial Management Plan was adopted by Council at the June 2025 meeting.	Complete
Conduct an OCI Cultural Survey	This action has been deferred.	Not yet commenced
Develop a Community Satisfaction Action Plan	Results of the 2024 Community Satisfaction Survey were presented to Council in April 2025. Data will be considered in future budget and annual plan development.	Complete
Componentise asset data	Council has now completed its initial works of reviewing and updating its asset condition data. Council will focus on componentising the new Burnie Arts building and other building assets in the 2025-26 financial year.	In progress
Undertake an emergency exercise to stand up an Evacuation Centre	This action has been deferred.	Not yet commenced
Plan for the replacement of Council's core business systems	An EOI process was conducted and 11 submissions evaluated for a new core business system. A determination was made that a full system replacement is not optimum at this time given costs and resources. An action plan for Digital Transformation has been developed and is being progressed.	In progress



Active Town Centre

Key Directions

A great place to live, shop, work and play
Clean, well serviced and maintained
Green, visually attractive and safe

Urban Plan

Burnie City Council engaged consultants GHD Pty Ltd through a tender process in 2022, to design and create an Urban Plan for the CBD that will revitalise the city centre as a thriving place for people to live, work, play and do business.

The Urban Plan seeks to balance place values, business and community interests in a way that enhances the city heart, supports local business and enterprise, drives investment and generates opportunities for emerging and niche sectors.

Burnie City Council has received a grant of \$17.3M from the Tasmanian Government toward the first stage of this long-term transformation project.

In September 2024 Council called for Expressions of Interest from the community to join the Burnie City Centre Urban Plan Working Group and in January 2025 the Working Group was appointed. The group have met on several occasions to discuss the priority projects for the plan and will play an important role in ensuring that the community's views continue to be heard.

Burnie Arts Redevelopment

Stage two of the major redevelopment of the Burnie Arts building has continued throughout the year. The new atrium linking spaces within the building now features bluestone floors and timber linings. The commissioned lift provides access to all four levels including universal access to the rear of the transformed Town Hall theatre balcony.

The remainder of the multi-functional space (Long Room) north of Braddon Hall which includes a function bar and amenities has been extended to the north overlooking the CBD.

Back of house improvements and upgraded amenities to the Art Gallery and Arts Theatre were completed. Artwork developed by Tasmanian Aboriginal artists is displayed within glass to the west side of the building.

Stage two of this major redevelopment has received \$13M of funding from the Australian Government, and builds on the previous stage one works undertaken in the previous year.

This highly anticipated and revitalised building is scheduled to open to the public later in 2025 and will be a versatile and attractive asset for the community, for many years to come.



Cruise Ship Visitation

Burnie once again welcomed thousands of international cruise ship visitors during the 2024-25 season, continuing its reputation as a popular and memorable cruise destination for the north-west coast of Tasmania. Visitors were greeted with the warmth and friendliness of the Burnie community.

This season, 13 cruise ships berthed in Burnie, including two maiden voyages. In total, the city welcomed around 8,524 passengers and crew, representing a mix of Australian and international visitors.

The Burnie Makers Market remained a highlight, with 43 stallholders participating across 12 market days. On average, 20 makers attended each market, with as many as 28 stalls trading on the busiest day. Thirteen new stallholders joined this season, showcasing the depth of local creativity and entrepreneurship.

Behind the scenes, 43 Burnie Experience Volunteers – with an average age of 68 – contributed 894 hours across the season, ensuring cruise passengers enjoyed a seamless and memorable stay. Their efforts and hospitality drew praise from visitors, many of whom described Burnie as welcoming, authentic, and a highlight of their Tasmanian journey.

Tour guides also played a key role in showcasing Burnie and the wider region. Passengers were taken to attractions such as Guide Falls, Emu Valley Rhododendron Gardens, Hellyers Road Distillery, Fern Glade, Stanley, Gunns Plains and Cradle Mountain, allowing visitors to experience the diversity of Tasmania's north-west coast.

The cruise season continues to deliver significant benefits to Burnie – strengthening the local economy, supporting small businesses, and building community pride in showcasing the very best of the city to the world.



Burnie City Market

In July 2024 Council launched the new Burnie City Market which was re-branded and replaced the former Burnie Farmers Market held at Wivenhoe for many years.

Located at the Marine Terrace Plaza within the CBD, the market, which is held on the first and third Saturday of each month, attracted significant patronage by locals and visitors to the city during the year, with stallholders offering a diverse range of fresh and locally made produce along with high quality creations.

Car Parking

Car parking in Burnie continues to be well utilised.

Payment of parking using the Easypark app continues to grow with 611,714 transactions made for the 2024-25 financial year, a 3% increase on the previous year.

Council continued to provide the first hour free at the Marine Terrace Car Park together with no increase to fees at ground level car parks or on-street metered parking in the 2024-25 financial year. Three-hour free parking at the Marine Terrace Car Park was also introduced to assist patronage for the Burnie City Market, on the first and third Saturday of each month.

An additional disabled zone was installed within the city centre outside the Council City Offices.



Community Events in the City

Burnie City Council supported a number of organisations to deliver inclusive and engaging events in the city, all contributing to building an active town centre.

Easter Egg Hunt

Kids had an eggcellent time at the Burnie Park at Easter where One Agency delivered another action-packed Easter egg hunt for families and a photo opportunity with the Easter Bunny, this is a free event that benefits the whole community. Council provided community funding support toward this event.

International Day of People with Disability

Speak Out Advocacy celebrated the International Day of People with Disability by holding a market at the Marine Terrace Car Park run by makers with disability. The market received support from Council and featured live music from a band of people with a disability, together with craft and activities for all ages.

The Evening Feast

Council supported a trial of night markets showcasing local food and beverages to create a community-focused evening market experience in Burnie. Local performers added to the evening atmosphere.





Australia Day Aussie Fun Day

Council supported the Burnie West Rotary Club to host a family fun day on Australia Day at the Marine Terrace Plaza in January. Up to 1,000 people enjoyed a variety of activities including live entertainment from the classic chocolate wheel, and a range of food vendors. The Vietnam Veterans Motorcycle Club assisted with the day, making it a successful family day event.

FIRST Lego League

Another popular event supported by Council was the FIRST Lego League Championships, an international STEM competition that inspires young people to pursue science, technology, engineering and mathematics (STEM) careers.

7BU Spark up the Sky

Hosted by 7BU with support from Council, this event at West Park Oval featured an evening of music and entertainment, show rides and sideshow games, show bags, food and beverage vendors and a fireworks display – making for a great night out under the stars.



Liveable Local Communities

Key Directions

Planned connected communities
Clean green streets, parks and open spaces
Diverse well located housing

Parks, Reserves and Open Spaces

Throughout the year several upgrades were made to play and sporting equipment across parks and reserves.

At Burnie Park, an ageing combination play unit was replaced with a modern new one. Similar upgrades were carried out at Jorgenson Street Reserve, Aleeka Court Reserve, and Barker Street Reserve, where new playground equipment was installed.

Sporting infrastructure at Wivenhoe Recreation Ground and Ridgley Recreation Ground was also upgraded by replacing old AFL goal posts with new ones.

At West Park Oval, the existing cricket training pitches were renovated. This project included extending the turf area, installing higher netting to meet Cricket Australia standards, and replacing the synthetic turf. The Burnie Hurricanes received funding from the Tasmanian Government toward this project.



In addition, park furniture was renewed across several locations:

- Two new park seats at Acton Reserve
- Two new park seats at Upper Burnie Sports Centre
- Two new park seats at Coronation Park
- Ten new park seats and five new picnic tables at Burnie Park

These improvements aim to ensure our open spaces remain safe, accessible, and enjoyable for all.





Coastal Pathway

The official opening of the new 13.2km coastal pathway that links Burnie and Wynyard was held on Thursday, 24 October at ANZAC Park in Somerset. The large turnout for the event reflected a long-held community aspiration for this vision to finally come to reality.

This new path not only creates an active recreational connection between Burnie and Wynyard, but also provides a picturesque walkway along the coastline, to be enjoyed by visitors and residents alike.

The joint project between Burnie City Council and Waratah-Wynyard Council received funding of \$11.685M from the Tasmanian State Government.

The project had a number of complexities to be worked through including use of the former rail corridor, addressing erosion issues, working in the Doctor's Rocks Conservation Area, and protection of little penguin habitats.

Shaw Contracting were awarded the contract and construction commenced in September 2023 firstly with rail removal, and then the construction of a solid pathway running through the former rail corridor. In addition to the construction of the actual pathway, the project also included 1.6km of new penguin proof fencing and the construction of seven revetments to protect the new pathway from coastal erosion. Landscaping and ancillary elements brought the project to a conclusion.

This long-awaited project forms part of the greater north-west shared coastal pathway network.

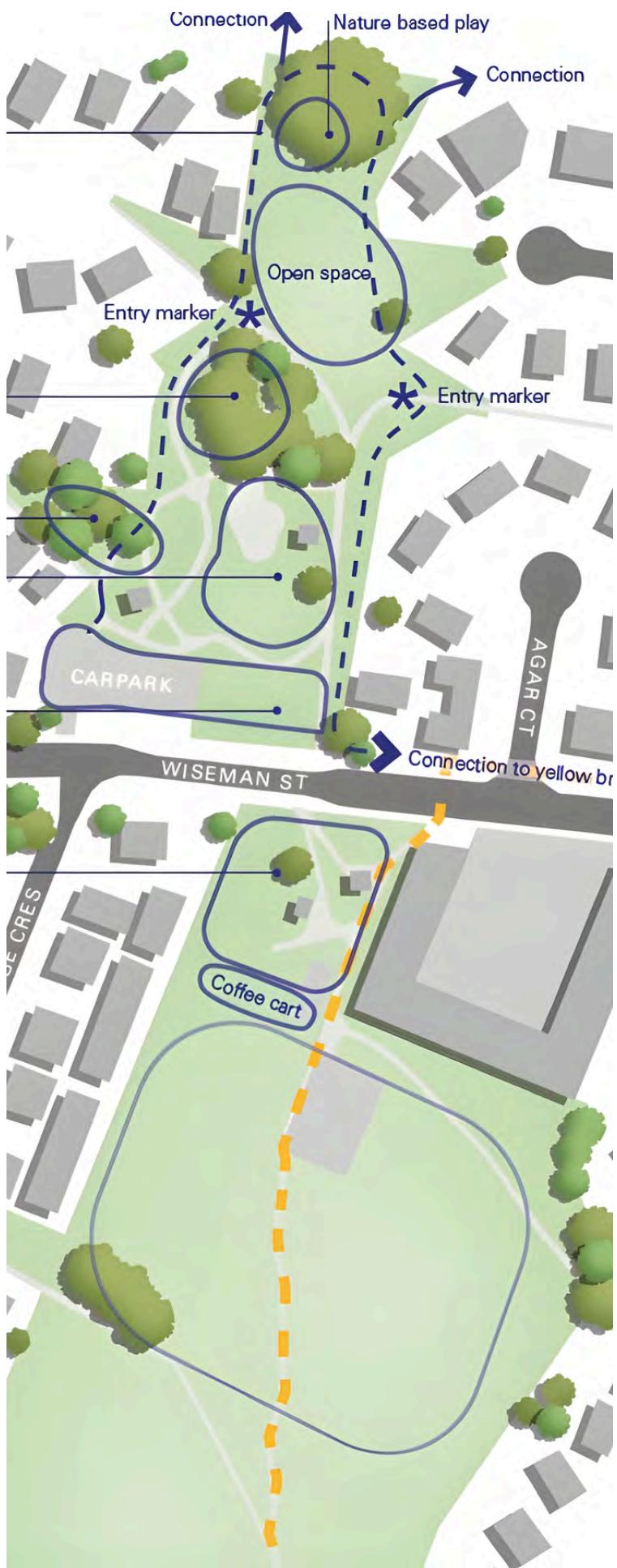
Playground Strategy

Burnie City Council engaged Playstreet Pty Ltd to develop a playground strategy after receiving strong feedback from the community during the strategic planning process in August 2024 about the need for better play facilities across the city. The report focuses on a long-term plan to improve our playground assets over the next ten years.

As a result of the new strategy, two significant park upgrades are scheduled to commence within the 2025-26 financial year, commencing with Shorewell Park which will feature a rural theme. The reserve is in a built-up residential area, next to the popular Burnie Community House. It will provide not only a safe space for children to play, ride bikes and enjoy the outdoors, but it will also provide a place for community markets and events.

The second project is the Foreshore Playground which will be upgraded as one of the first projects of Burnie's Urban Plan.

The Playground Strategy sets a vision for future playground development in Burnie. It was adopted by Council in April 2025 and is publicly available online.



Aquatic Centre

The Burnie Aquatic Centre is a significant community asset, comprising a 25 metre eight lane indoor pool, an outdoor splash pad area for children, together with the original 50 metre outdoor pool.

The Aquatic Centre continues to be well patronised by the public catering for well over 100,000 attendances each year.

Council engages Sea-Lyons Aquatics to operate the complex. The centre operates as a public facility, incorporating learn to swim programs, and teaching a wide range of water safety techniques to people of all ages.

Asset Management and Service Delivery

Council manages an extensive portfolio of assets to support service delivery and use by the community.

Transport

Management systems for the road and bridge network include service level documents, inspection regimes, asset management plans and a forward capital works program.

A range of operational tasks to maintain the assets includes but is not limited to:

- pothole and pavement repairs
- road seal renewals
- kerb channel and footpath maintenance
- rural road shoulder and unsealed road grading
- signs and street furniture maintenance
- installation and verge maintenance

Roads and Bridges

Council has an extensive network of roads and bridges in its municipality including some 220km of rural roads, and 131km of urban roads.

Throughout 2024-25, upgrades or sealing was undertaken to 6.3km of rural roads and 3.2km of urban roads.

Stormwater

Council's Stormwater System Management Plan provides a strategic framework to enact stormwater management objectives to comply with the *Urban Drainage Act 2013*, the *Local Government Act 1993* and other policy and regulatory obligations. The plan identifies risks, issues and opportunities aligned to actions that are incorporated into the forward works program.

Council undertakes operational maintenance to clear potential flood hot spots, where debris from trees and other sources collects. These areas and assets include gully pits, pipe networks, creeks, culverts and bridges.

Buildings

Council owns and operates a large building portfolio to support community and operational activities.

Council facilities and buildings are used for a range of activities including doing business, playing sport or attending events.

The focus of building management is to maintain the facilities in a fit for purpose condition.

Improvement programs relate to energy management, equal access and renewing of infrastructure, which is spread across the operational and capital works budget. Council has focused more recently on understanding the current condition and usage of buildings to ensure we are renewing our buildings as required.

Parks, Reserves, Sports Grounds and Cemeteries

Our municipality has over 200 parks, reserves and sporting grounds that provide opportunity for a range of outdoor experiences and recreational activities for the community. The total area of parks, reserves and sports grounds, including native or undeveloped bushland, is 452 hectares.

The network of walking and cycling tracks are a feature of the city, developed to take advantage of sea views, bush environments and urban landscapes. These tracks provide opportunities for a range of passive recreation activities.

Council also maintains three cemeteries. Ridgley and Wivenhoe are traditional memorial cemeteries which are now closed to new reservations. The Burnie Lawn Cemetery located on East Cam Road is the main focus for Council's operational and forward capital expenditure.



Plant and Equipment

An extensive fleet of plant and equipment is owned and maintained to deliver services. These assets represent a significant investment by the Burnie community, and our aim continues to be on making provision for ongoing funding for asset renewal and services activities to support community needs.

In the 2024-25 financial year, investments in plant and equipment were made in alignment with Asset Management Plans.

Key acquisitions included a new street pressure cleaner to undertake routine footpath cleaning, and three truck replacements in the depot fleet. In addition to the replacement of two ride-on mowers, Council purchased a specialised mower to safely manage steep terrain, and a mower specifically for maintaining sports grounds. This equipment supports the upkeep of over 200 parks, reserves and open spaces.

Capital Works Program

Each year Council delivers an extensive capital works program focusing on asset renewal and upgrade, using a range of internal and external resources. In the 2024-25 financial year, Council committed to 111 projects under the capital works program. The total spending on these projects equated to \$27,808,802 against a revised budget of \$34,943,770, representing 79.8%.

In addition to the coastal pathway outlined earlier, the following are some capital works highlights from 2024-25:



West Park Cycle Track Resurfacing

The existing asphalt surface had deteriorated significantly over the past five years, requiring frequent patching to maintain a suitable condition for the Burnie Athletic Club's annual carnival. To address this, Hardings Group was engaged to replace the existing asphalt and rectify subgrade drainage issues. Subsequently, Blacktac was contracted to apply new acrylic surfacing and line marking. Two coats of the acrylic surface have been completed, with the third and final coat scheduled to be applied prior to the 2025 New Year's Carnival.

Netball Courts Resurfacing

The netball centre's existing courts were showing deterioration and minor depressions. Following the tender process, Hardings Group was awarded the contract to undertake the remediation work.

The scope of work included minor civil works, court reshaping, reinstatement of longitudinal drainage, a new asphalt pavement, and the application of an acrylic surface to courts 3-8 and the surrounding areas. All civil work has been completed, and three of the six courts have received new acrylic surfacing. Completion of the remaining three courts and their surrounds has been delayed by weather conditions and are scheduled to be finished in the warmer months at the conclusion of the 2025 netball season. This project received funding of \$400,000 from the Tasmanian Government.

Bitumen Surfacing

Roads resealed during the 2024-25 financial year included:

- Bellavista Road
- Upper Natone Road
- Oonah Road
- Malunna Crescent
- Tolunah Street
- Bathurst Street
- Lyons Street
- Manuka Drive
- McGaw Place
- Rouse Place
- Sanderson Place
- Wellington Street
- Woniora Road
- Cascade Road



Flood Recovery Oonah Road

The extreme weather event in October 2022 caused significant damage to several roads within the Burnie municipality, with Oonah Road being one of the most affected. The road was fully closed to traffic while a considerable amount of time was dedicated to investigations and detailed design for its repair.

Over the past year, Council, in collaboration with geotechnical and engineering consultants, and qualified contractors, worked on a comprehensive remediation plan. Remediation of the main landslide site on Oonah Road has now been successfully completed.

The construction work included the installation of a sheet pile wall to protect the site while unsuitable landslide material was excavated and replaced with a free-draining alternative. Final sealing work was then applied. Additionally, drainage improvements were made on the hairpin corner, and a new guardrail was installed at the top of the hill to improve safety.



West Park Grove Futuna Avenue Roundabout

The upgrade of the intersection at West Park Grove and Futuna Avenue was a key project this year, with Hardings Group awarded the tender to complete the work.

The project involved demolishing the existing kerb and channel, road, and driveway crossovers. The new design includes realigning the kerb and channel and footpaths to accommodate a raised safety platform and a new roundabout. These changes were implemented to improve safety by allowing for safer manoeuvring through the intersection and using the raised platform to reduce vehicle speeds.

This project received \$430,000 in funding from the Australian Government's Tasmania Black Spot Program.

Mount Street Three Mile Line Roundabout

The upgrade of the intersection of Mount Street, Three Mile Line and Atkins Drive was another significant project this year with Walters Construction being awarded the construction contract. The project involved demolishing the existing kerb and channel, road, and driveway crossovers, then realigning the kerb and channel and footpaths to accommodate the new roundabout. Street lighting installation is due in the first half of the 2025-26 financial year.

This project received \$610,000 in funding from the Australian Government's Tasmania Black Spot Program.



Planning Permits

During the reporting period, Council received 122 applications for approval under the Tasmanian Planning Scheme. With a carryover of 66 applications from the previous 2023-24 year, a total of 116 development applications and 24 subdivision applications were determined within this financial year. Over the course of the year, 14 applications were withdrawn by the applicants, and one application was refused by the Council in its capacity as the planning authority.

As the planning authority, the Council approved nine development and subdivision applications during the 2024-25 period.

The 2024-25 period also saw a notable increase in commercial property development, with applications (including residential) valued at a total of \$84,835,344. This significant volume of commercial applications reflects ongoing growth in Burnie's commercial sector, contributing to the creation of additional employment opportunities within the region.

Additionally, the Council continued to process No Permit Required (NPR) certifications for developments exempt from formal approval under the *Land Use and Planning Approvals Act 1993*, issuing a total of 43 NPR statements throughout the year.

- Average statutory days to determine discretionary use applications – 20 days
- Average statutory days to determine permitted use applications – 7 days
- Total value of development approvals – \$84M
- Development applications determined – 116
- Subdivision applications determined – 24

Building and Plumbing

Burnie's building and plumbing approval and notifiable work activity for 2024-25 involved a combined value of \$69.1M.

The building and plumbing values reported do not represent the total value of building and plumbing work in the Burnie municipality as the *Building Act 2016* does not require permit and notification for all forms of building and plumbing work.

- \$17.8M of building and notifiable work for dwellings
- \$42.2M for commercial and industrial building work
- \$3.1M for non-habitable structures including sheds, retaining walls and other miscellaneous structures

Economic Development

Burnie continues to receive interest for commercial and industrial investment, particularly focused on renewable energy and supporting services. The City is strategically positioned to emerge as a future leader in the renewable energy sector, which will bring substantial economic advantages to the entire north-west coast. The Council will persist in advocating for advancements in this area to unlock the necessary investment, jobs, and confidence within our region.

Ongoing upgrades at the North West Regional and Private Hospitals aim to improve healthcare access for residents and enhance the overall lifestyle offerings. These developments, along with the transformation of the former University of Tasmania campus into a new health hub, the proposed urgent care clinics in Burnie, and the introduction of new childcare services, will significantly enhance liveability.

Looking ahead, Council anticipates that by early 2026, major construction projects will be in progress throughout the municipality, based on approvals that have either been granted or are in advanced application stages during this financial year. This includes the new Burnie Courts Complex, a new 24-hour service station in Cooee, the redevelopment of McDonald's, and the new Woolworths complex on Marine Terrace.





Sustainable Built and Natural Environments

Key Directions

Leaders in sustainability
Clean and green communities
Healthy, cared for and sustainable environments

Natural Resource Management

Weed control work continued throughout the year with follow up on the two Weed Action Fund projects: Ridgley Highway Gorse and English Broom, and the Spanish Heath project. Declared and environmental weeds were targeted throughout the municipality with 48 compliance notices issued.

Shorewell Creek had weeds controlled and a section from Three Mile Line Road to Griffith Street was revegetated with local native species. This area has regular sightings of critically endangered Swift Parrots feeding in the tall Eucalypts during spring and summer.

Romaine Creek also had planting of a riparian section from Cypress Court to the dam. Two Bat Walk and Talks were provided for the community in the Romaine and Shorewell Creeks highlighting the diversity of bats in our natural areas.

A section of Cooe Beach had blackberry and marram grass controlled, with native plants added to replace the low vegetation for penguin habitat. Burton Street Reserve, which contains a remnant patch of *Eucalyptus viminalis* (White Gum) forest, had weeds controlled and a section revegetated to provide an understory and midstory to help protect the forest community.

Volunteers contributed 306 hours throughout the year, which included weeding, rubbish collection and revegetation in our natural areas. 400kg of rubbish was removed from the Shorewell Creek.



Waste Management

Three key projects have been completed at the Waste Management Centre, further adding to Burnie's ongoing progress in sustainability for future generations:

- The new weighbridge installation has streamlined operations by enabling an accurate measure of waste.
- Additional recycling opportunities include unused paint, x-rays, vapes, chemical collection drop off days, resulting in reductions of transferable waste from the site.
- Wetlands and site operations documentation has been developed to meet Environmental Protection Authority requirements.

These initiatives along with future development plans are an integral part of sustainability and working toward a cleaner, greener environment for future generations to come.

Dog Control

In the 2024-25 financial year there were 1,546 four-legged friends registered with Council as required in every municipality, under the *Dog Control Act 2000*.

If a dog becomes lost and is wearing a registration disc and the owner's details are up to date, where possible, they can quickly be reunited with their rightful owner, rather than being impounded.

Council investigated 12 dog attacks during the financial year with three dogs declared to be dangerous.

Signage for *restricted* and *prohibited* dog areas have been updated with extra signs added, including large melt-on signs on pavement areas leading to *prohibited* areas.



FOGO

In March 2025 Burnie City Council announced that it is becoming part of the North West Resource Recovery and Recycling (NWRRC) alliance. Burnie, along with our neighbouring Councils, are committed to promoting sustainable practices and encouraging the community to embrace recycling and Food Organics Garden Organics (FOGO).

From September 2025, Burnie residents will have a fortnightly collection of three kerbside bins:

- Food Organics and Garden Organics (FOGO)
- Recycling
- Landfill (general waste)

In Burnie, we know that approximately 40% of the average household general waste is food and garden waste. When this waste is placed in the landfill bin and sent to landfill, it degrades and produces environmentally harmful greenhouse gases.

By implementing FOGO collection, and working together as a community, we can divert an estimated 1,250 tonnes of organic waste annually from landfill, through kerbside collections, creating a greener and safer future.

Work in 2024-25 has focused extensively on feasibility work and planning for the introduction of FOGO in the coming year.

Public Health Overview

Activity Overview

- Overseeing environmental health and safety standards, particularly in food and personal service settings
- Implement programs that promote a healthy, low-risk environment for the community
- Ensure compliance with relevant legislation through licensing, registration, routine inspections, and enforcement as necessary
- Assist in the promotion of consistent public health services across the region through resource sharing programs such as the School Based Immunisation Program with neighbouring councils

Aims

- Protect the health and safety of the community by having proper regard to:
 - Oversight and management of onsite wastewater and effluent disposal
 - Ensuring hygiene standards in food service establishments
 - Ongoing pest management efforts
 - Delivery of immunisation services and health education initiatives
 - Enforcing health-related legislation and regulations effectively
 - Enhance public awareness around environmental health issues and practices
 - Maintain a consistent schedule of inspections and enforcement activities

Resources

In 2024-25, Burnie City Council allocated 1.89 full-time equivalent Environmental Health Officers to carry out its public health activities and responsibilities.

Public Health Risk Activities (skin penetration procedures)

Objective

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

Actions

- Register and routinely inspect businesses offering skin penetration services to ensure they meet the Ear and Body Piercing, and Tattooing Guidelines for Public Health Risk Activities

Summary

There are five local registered businesses within Burnie covering tattooing, cosmetic tattooing, body piercing, and other procedures. All are subject to ongoing compliance checks.

Immunisations

Objective

Deliver immunisation programs to school-aged children, at-risk groups, and staff in alignment with the National Health and Medical Research Council guidelines and local resource-sharing agreements.

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 (DtPa) and Meningococcal ACWY
- Deliver the immunisation program to all Grade 7 cohorts (HPV and DtPa) and Grade 10 cohorts (Meningococcal ACWY)
- Provide the Australian Immunisation Register with timely reports of all vaccinations given
- Provide the Department of Health with timely reports of all vaccinations given

A total of 968 vaccinations were administered for the 2024-25 year.

Food and Safety Hygiene

Objective

Ensure all food provided to the public is safe, accurately labelled, and compliant with the Australian Food Standards Code and the Tasmanian Food Act 2003.

Actions

- Conduct regular inspections of all food premises that handle or sell food
- Provide guidance on safe food handling practices
- Conduct food sampling in accordance with Department of Health protocols
- Continue offering food safety training sessions to food businesses and community groups

Summary

There are currently 167 fixed food businesses in Burnie. In addition there were 16 statewide mobile food businesses, and 70 one-off mobile food business registrations issued throughout the year.

Inspection frequency is determined by the assessed risk level of each business. Higher risk facilities (eg. aged care or healthcare settings) are subject to both council inspections and independent audits.

This year, 89 fixed premises and 14 mobile businesses were inspected.

Public Swimming Pools and Spas

Objective

Ensure that all public aquatic facilities operate in a manner that protects the health and wellbeing of users.

Actions

- Conduct regular microbiological testing on all public pools and spa pools, evaluating heterotrophic colony count, thermotolerant coliforms, and *Pseudomonas aeruginosa* levels

Summary

Five public pools (one outdoor pool during the summer months) and one spa are monitored monthly during operational periods. No pools or spas were closed during the year due to non-compliance, and all results were within the guideline recommendations. Unlike previous years, no readings exceeded the guideline levels, and therefore no resampling was required.



Recreational Water Quality

Objective

Protect public health by ensuring that recreational waters used for activities such as swimming and other direct contact sports meet microbial safety standards.

Actions

- Identify and monitor key recreational water locations within the municipality
- Undertake seasonal water quality testing in line with the Recreational Water Quality Guidelines 2007, focusing on the detection of faecal coliforms

Summary

During the reporting period, most water samples complied with the guideline limit of 140 enterococci/100ml, with several exceedances recorded between December 2024 and March 2025.

West Beach (West End) recorded two results above the guideline limit, prompting a temporary beach closure. The site was reopened following compliant retest results, with the cause of the elevated readings remaining unknown. South Burnie Beach also recorded a high result during this period. The highest reading of 1,580 enterococci/100ml occurred at West Beach (West End) in January 2025.

Across 51 samples, the municipality maintained a high compliance rate, and West Beach (West End) will remain a priority for targeted monitoring due to recurring elevated results.

Water Sampling Details

Location	Cooee Beach (West End)	Cooee Beach (East End)	West Beach (West End)	West Beach (East End)	West Beach (East Uni)	South Burnie
Date						
05/11/2024	<10	<10	60	10		20
19/11/2024	20	80	10	10		10
10/12/2024	10	<10	<10	10		160
17/12/2024						540
20/12/2024						150
07/01/2025	20	<10	300	<10	*10	<10
14/01/2025					1580	
21/01/2025	<10	<10	30	<10	*10	<10
04/02/2025	<10	<10	379	20		84
12/03/2025				50		
19/03/2025	<10	10	<10	10		60
05/03/2025	<10	<10	20	<10		510
18/03/2025	10	10	20	<10		170
26/03/2025						30
Total Samples	9	9	11	9	1	12

**This location was sampled due to the high levels previously identified at West Beach West, to determine the source of pollution.*

Regulated Systems (cooling towers)

Objective

Reduce the risk of Legionella bacteria by ensuring cooling towers are appropriately maintained and monitored.

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
 - System maintenance

Summary

There are cooling towers operating at five separate sites, with all cooling towers subject to risk assessment prior to licensing.



Environment and Health Complaints

Complaints of 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.

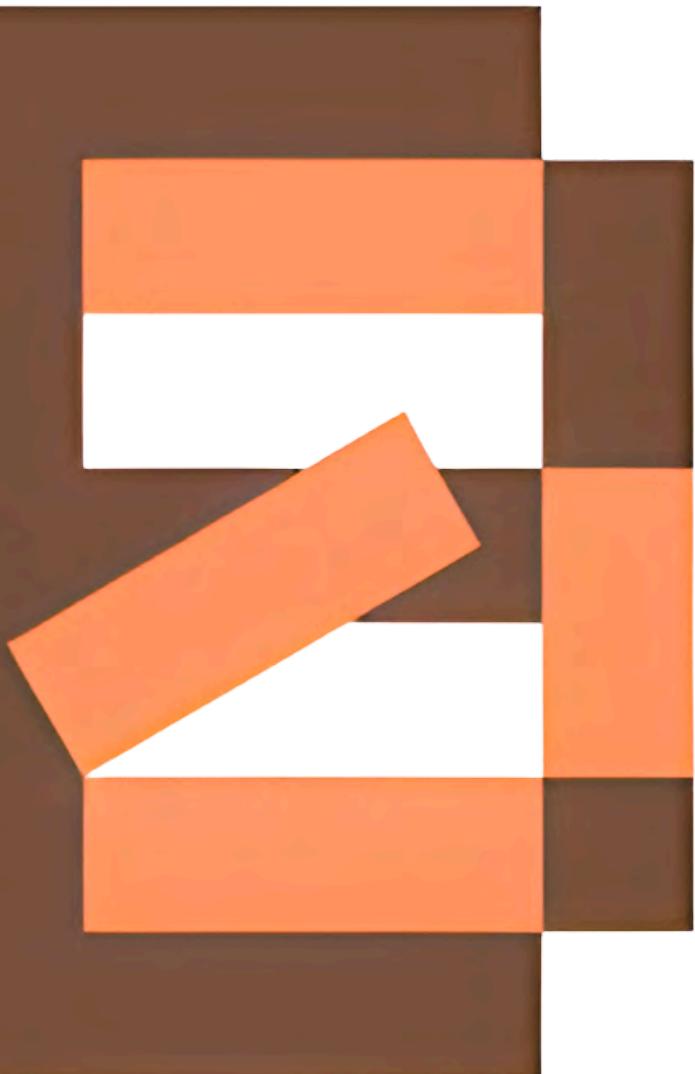
Category	Complaint	Number
Noise	Residential and industrial noise disturbances	63
Water	Contaminants in stormwater and recreational water bodies	9
Air	Issues related to wood heaters, burn-offs, dust, and sprays	45
Solid Waste	Dumped rubbish, car bodies, and demolition material	6
Food complaints	Concerns about food handling, hygiene, and contamination	5
Other	Pest/vermin issues, odours, needles, mould, poultry, wastewater, and drinking water	40
TOTAL		168



Culturally Rich and Vibrant Communities

Key Directions

Active communities
Thriving diverse community groups
Participating communities



Burnie Arts

In addition to engaging in community events, Burnie Arts continued to host a broad range of functions including corporate conferences, graduations, awards evenings (celebrating the volunteers in our community), citizenship ceremonies and themed dinner events. During the year a variety of expo-style functions were staged, and for the first time, Burnie hosted the annual National Reconciliation Breakfast.

Presenting a wide variety of functions enabled the dedicated catering team to showcase their broad range and exceptional standard of catering.

In November, the opening for stage one of the Burnie Arts redevelopment project was held with the Federal Minister for Infrastructure in attendance to cut the ribbon. This represented a significant milestone in this ambitious project, which is continuing into 2025-26 with stage two.

Throughout 2024-25 a total of 40,609 visitors attended exhibitions, events, functions and performances while a further 212,000 visitors engaged with the Burnie Arts website, representing a strong outcome considering that the majority of the arts centre building was a building site throughout the year.

Special highlights for the year included the 2025 Ten Days on the Island Festival that saw numerous live performances and exhibitions at venues in Burnie including 'Sirens' by Van Diemens Band, 'Time Rebel' and a contemporary music performance by Lucky Oceans. Other highlights included the establishment of a new pop-up exhibition space in the CBD, and the return of the Australian Opera after an absence of many years, with a well-received production of La Boheme.

Learn to sketch workshops and the visiting Antarctica Festival offered school holiday activities for children.

Performing Arts

A growing range of live performances in the Town Hall included many blockbuster sell-out shows such as The Melbourne International Comedy Roadshow, Lee Kernaghan, The Tap Pack, the contemporary magician Cosentino, The Good Old Days of Rock 'n' Roll, Toni Childs in Concert and a performance by Ross Wilson and the Peaceniks.

Community performances included an inspiring production of 'Once' from Domaur Productions, 'Frozen' by the Marist College and later in the year 'Madagascar' by the Burnie Musical Society; Reflexions Dance Studio Concerts including the 77th Graduation Concert, the Annual 'Get Reelin' performance, and concerts by the Burnie City Concert Band.

The flourishing subscription season included a 70's rock opera 'All Fired Up', an award winning new play 'The Box' from Mudlark Theatre Company, 'Past the Shallows' from Archipelago Productions, 'Body, Body, Commodity' from TasDance, a swinging sixties musical 'Simply Brill', two seasons of Lunchbox Concerts, live jazz with Mia Palencia, two sell-out performances of the ballet 'Beauty and the Beast' by the Victorian State Ballet Company and a fantastic concert by local band 'The Red Kellys', helping to attract a very different demographic in to the Arts Center.

Exhibitions

In March 2025, a new pop-up gallery was established in a CBD warehouse at 62-64 Wilmot Street in order to present the 2025 Burnie Print Prize. The biennial Print Prize is a major event requiring 6-9 months of planning. The 2025 event was the largest and most successful exhibition to date, attracting a record number of entries and an increasingly high calibre of artists.

The Burnie Print Prize was followed by a new exhibition titled 'Unfolding Projects: while we are waiting'. This moving and thought-provoking contemporary exhibition presented a collection of writings from women in Afghanistan in 2022 and a visual response to each writing from women artists here in Australia in the form of artists' books.

Special opening events and artists' talks accompanied the Burnie Print Prize 2025 and Unfolding Projects.





Museum

With the continued support of Friends of the Burnie Regional Museum, the Federation Street and Early Burnie permanent museum exhibitions were open to the public Wednesday to Friday, and on additional days when cruise ships docked in Burnie from November 2024 to March 2025.

A regular program of changing exhibitions took place in the foyer in 2024 including an exhibition recording 100 years of Guiding in Burnie followed by a new display 'Greetings from Burnie' that opened in December 2024 and told the story of Burnie's evolution as a tourist destination drawing upon objects and stories contained in the city's collections.

In addition, the Museum welcomed a number of school and tour groups throughout the year.

Staff and volunteers also remained working behind the scenes cataloguing, digitising and cleaning the backlog of objects and documents in the collections. The generous support of all volunteers across the Museum and Art Gallery is recognised and appreciated. In 2024-25, it is estimated that museum and gallery volunteers contributed a total of 3,618 hours.

Image left

Lois Waters – Overall Winner Burnie Print Prize
"(she/her) is an artist and paper conservator, living and working on Gadigal Wangal land. As a HoH (hard of hearing) artist and hearing aid user, she uses printmaking and textile processes to capture ongoing shifts in her perception of sound. She is interested in what materials can and can't do, as a parallel for the limits and possibilities of the body. Gently undulating, dissolving or bent and strange, her images and forms reference amplified sounds she experiences: eyelids closing and parting, bones shifting over one another, or fabric moving across skin. In Pleat 4, she uses hand-pleated silk as a modular printing plate, exploring what can be achieved in printmaking through considered use of simple resources. Through simple but carefully controlled pressure-printing, the moments of collapse in the silk surface and its fine weave produce tones and textures reminiscent of aquatint. Printed on fine kozo paper and carefully lined onto board using paper conservation techniques, the final image sits somewhere between surface, object and simulation. This work explores what is lost and gained through information transfer: the printed impression takes on new resonance, with fidelity to something beyond the original matrix."

Civic Events

Citizenship Ceremonies

During the 2024-25 period, Council hosted four citizenship ceremonies on behalf of the Department of Home Affairs. These ceremonies welcomed 83 new Australian citizens including 64 adults and 19 children, into the community.

The ceremonies reflect Burnie's ongoing commitment to fostering inclusion and the celebration of diverse backgrounds. Each ceremony provided meaningful opportunity for new citizens to mark this significant milestone in the presence of their family and friends.



Remembrance Day

Council conducted a community service on 11 November 2024, at the Burnie Park Cenotaph. At the conclusion of the service at 11am, all attendees observed a minute's silence to honour and remember those who suffered or lost their lives in wars, conflicts and peace operations. The ceremony concluded with the laying of wreaths in their memory.



Anzac Day

Burnie City Council works closely with the RSL Burnie Sub-Branch to organise and conduct the ANZAC Day services held on 25 April each year.

Both the Dawn Service (6am) and Civic Service (11am following the commemorative march) took place at the Cenotaph in Burnie Park. A diverse gathering of individuals, community groups, schools and officials came together to honour those who have served and sacrificed in conflicts past and present. The services then concluded with the laying of wreaths at the Cenotaph.



Community Recognition Awards

In May 2025 the Burnie community came together in celebration at the 2025 Community Recognition Awards – an inspiring evening that honoured the remarkable individuals and community events that are making a lasting difference in our city. From volunteers and advocates to trailblazing young leaders, this year's recipients once again exemplified the spirit of Burnie.

Citizen of the Year – Judy Huett
Senior Citizen of the Year – Ant Dry
Volunteer of the Year – Carmen Guard
Young Citizen of the Year – Alyssia Kennedy
Community Event of the Year – Rally Tasmania

Community Events

The local community once again showed their support for community events, turning up in droves to make the most of events either conducted or supported by Council, aimed at bringing the community together.

Easter Eggstravaganza

Council's annual 'Easter Eggstravaganza' family event attracted over 1,500 visitors and included live performances by 'Fritz' the wayward rabbit, plus a petting zoo, face painting, art and craft tables, free chocolate eggs and a sausage sizzle.

Christmas Winter Wonderland

December was a buzz of Christmas activities, including a magical Christmas Winter Wonderland, created right in the heart of the CBD, families could pop in and enjoy the spectacular Christmas display including snow, reindeer, beautiful decorations, activities and meet Santa and Mrs. Claus in the lead up to Christmas.

Carols by Candlelight

The traditional and well-loved Carols by Candlelight was another special evening as families gathered at Burnie Park primed with their picnic blankets, Santa hats and Christmas jumpers to enjoy a full evening belting out all the classic Christmas carols and enjoying quality entertainment. The event is hosted by the Combined Churches of Burnie with support from Council.

Annual Christmas Parade

The annual Burnie Christmas Parade for 2024 was a hugely successful event, boosted with many new floats coming on board. Entrants went all out to spread joy and sprinkle the Christmas spirit to the community. In perfect weather conditions, families flocked to the parade in their thousands to watch the magical floats weave their way around the CBD and catch a glimpse of Santa in the lead up to Christmas. The Parade was again hosted by Sea FM with support from Council.

New Year's Eve Celebrations

The coast comes to Burnie on New Year's Eve with the double feature of the iconic Burnie Athletic Carnival followed by the Foreshore Celebrations.

Following on from the successful Athletic Carnival, the Burnie Foreshore was alive with Illuminate NYE 2024 where thousands converged on the waterfront to celebrate the arrival of the new year. The event, hosted by Sea FM with support from Council, again included a broad range of food vendors, amusement rides, roving entertainment, and live music.

For the second year in a row, an impressive drone show featured some of the iconic images which make Burnie unique.

Pacific Islands Cultural Showcase

A Pacific Islands Cultural Showcase was delivered by A Touch of TLC in March 2025. The community received a free two-hour performance, inclusive of crowd interaction dancing and photo opportunities for performers. Three island nations participated in the event, totalling some 32 performers. Performers travelled from all over the north-west region to participate.

A touch of TLC delivered a Cultural Calendar of Activities. In total 14 workshops, activities and events were hosted across various venues with support of local businesses and community groups.

The Pacific Island Showcase event, supported by a grant from Council, provided an opportunity for Pacific Island community representatives to present music, dance and song to showcase Pacific Island culture as a significant and growing culture in north-west Tasmania.



Good Gumnuts Festival

The Good Gumnuts kicked off the new year by introducing a brand new family festival at the Agriplex site in an all-inclusive music and arts festival hosting more than 40 artists including local Tasmanian performers and interstate acts.

Vendors and stallholders delivered food, merchandise, and creative market spaces, drawing an audience of more than 1,000 across two days. The festival delivered a safe, inclusive, and engaging program that brought together families, young people and older audiences.

Council provided community funding support toward this event.



Community Sporting Events

Strait Link Burnie 10

Australia's premier community running event, the Strait Link Burnie 10, celebrated its 40th edition in 2024. The largest mass participation event in north-west Tasmania was held in October with three race categories: 10km, 5km and the kids 800m dash. Burnie 10 has had excellent community support since its inception 40 years ago. Most notably visiting athletes comment on their excitement of starting and finishing in the CBD along with the courtesy and help they are afforded and the welcoming community.

Organisers directly engaged 21 local businesses to support delivery of the event as well as volunteers from the Rotary Club of Burnie, Somerset Rotary Club, Emu Bay Lions Club, Burnie Surf Life Saving Club, Burnie Basketball Club, Burnie Army Cadets, Burnie Concert Band, Burnie Highland Band, Burnie Athletic Club, and the Burnie SES Unit. Council provided community event funding for this event.

Harcourts 321-GO

The Harcourts 321-GO Kids' Race is also a boon for the region and continues to increase its reputation as a fun and inclusive event for the youth in the community. This event was held once again at West Park Oval, with a great turnout of kids aspiring to do their best. This event was once again supported by Council.

New Years Carnival

The hallmark NYE Athletic Carnival was again held at West Park, hosted by the Burnie Athletic Club. Spectators from across the state gathered to enjoy a variety of competitive sports including cycling, wood chopping, and athletics; as well as a range of fun kids' activities on the side. The carnival regularly attracts a strong field of national and local competitors. Highlight events included the Burnie Gift, Burnie Wheel Race, the Tasmanian Mile, together with New Gen running and athletics. The evening culminated with a traditional and spectacular fireworks display, enjoyed by the community.

Tasmanian Masters Games Pickleball Championship

Back for 2024 and further galvanizing the rise in popularity of an ever-growing sport, the Burnie Sports Centre again played host to the Tasmanian Masters Games Pickleball Championship, the crown jewel in the Tasmanian Pickleball calendar.

Since the inaugural Championship in 2022, Burnie has continued to play host to this exciting and electrifying sport. This year saw players from across the state competing in three days of competition showcasing the best talent pickleball in Tasmania has to offer.

Softball State Championships

In January 2025, following on from the 2024 success of the Burnie Softball Association who gained hosting rights for the Junior State Championships, the Burnie Softball Association played host to the Open Men's and Women's State Championships at the Acton Recreation Ground.

Senior players from across Tasmania converged on the Acton Recreation Grounds over two days in January to compete, showcasing the best softball talent the state has to offer and ensuring the continued strengthening of softball in the region.

Other sporting highlights

Burnie was proud to be the host for a number of other major sporting events including:

- Burnie Tennis Club – Burnie International 2025
- Burnie Harness Racing Club – Burnie Cup 2025
- Professional Cross Country Club of Tasmania – PCCCT Carnival Day 2024
- North West Badminton Association – Tasmanian Badminton Championships 2024
- Burnie Disc Golf – City of Burnie Open Championship 2024



Rally Tasmania

Rally Australia delivered a high impact weekend of activities for car enthusiasts of all ages with the Buckby Motors Rally Tasmania which saw 50 national and state crews participating in this inaugural event. Key highlights with the rally show on the Waterfront foreshore and the staging of a super special stage featuring Australia's top gravel rally drivers burning up a custom-made track created specifically for this turbo charged event.

Council contributed \$25,000 in the previous financial year, toward this event which took place in November 2024.





Community Facilities



Wivenhoe Recreation Ground Grandstand Upgrades

Significant upgrades to the Wivenhoe Recreation Ground grandstand were completed. The project involved removing the remaining timber seating and roof sheeting, which were replaced with new custom orb roofing and modern aluminium seating planks.

As part of the work, the press box within the grandstand was also upgraded. This included the removal of the original timber windows, external and internal wall cladding, and entrance door. These were replaced with new aluminium windows, updated internal and external linings, and a new door. All surfaces were freshly painted to enhance appearance and provide protection from the elements.

Wivenhoe Recreation Ground Changeroom upgrades

The change and shower rooms beneath the grandstand underwent a major renovation. This included a complete strip-out of all existing facilities, including plumbing, electrical systems, storage areas, and internal fittings.

The refurbished space was reconfigured with a roller door dividing the area into two sections. Each side now includes two new toilet cubicles, five individual shower cubicles, aluminium seating, rubber flooring, and fresh paint and varnish throughout.

A new fire detection system was also installed to improve safety. Additionally, a four-bay garage storage shed was constructed to replace the storage areas previously located under the grandstand.

Wivenhoe Recreation Ground Clubrooms Upgrades

The Darwin Association rooms also received an interior renovation. The building was completely stripped and upgraded with new plaster wall linings, updated electrical fittings, new cabinetry and floor coverings, and fresh paint throughout.

McKenna Park Hockey Complex

The McKenna Park Hockey Complex recently underwent a significant upgrade to modernise the facility and provide for future needs.

The project included extensive renovations to the main social area opening up the small and large lounge areas, along with a full upgrade of the existing kitchen facilities. The kiosk was relocated and a servery window installed. An extension of the verandah and lighting, plus minor awning and footpath works were completed. Solar panels were installed on the complex to improve energy efficiency. This project received grant funds of \$483,331 from the Australian Government. The project was officially opened by Anne Urquhart MP on 21 June 2025.



Upper Burnie Memorial Hall

An upgrade was completed in the toilet facilities at the Upper Burnie Memorial Hall. The works included removal of the old men's urinal, installation of two new wall-hung urinals, new basins, new vinyl floor coverings in the toilets and foyer, and fresh paint throughout.

Burnie Youth Council

The Burnie City Youth Council continues to be a vibrant and proactive voice for young people in our community. In 2024–25, Youth Council members focused on key issues affecting youth in Burnie, contributing ideas and advocacy to help shape a more inclusive and supportive city.

Youth friendly Burnie - The Youth Council explored what it means for Burnie to be truly youth friendly. This included discussions around improving public transport access, increasing independence for young people, and making public spaces safer through input into the city's urban planning processes.

Youth voice and leadership - Youth Council members are passionate about ensuring every young person has a voice. This year, they provided advice to Council on topics such as FOGO (Food Organics Garden Organics) advocacy and trialled a ballot box initiative to encourage broader youth participation. Leadership development was also a focus, with members engaging in training to strengthen their ability to represent and advocate effectively.

Mental health advocacy - Mental health remains a priority. The Youth Council held meetings with mental health professionals to better understand the challenges faced by young people and to explore ways Council can support improved mental health outcomes

Looking ahead - The Youth Council continues to ask important questions about Burnie's future and is committed to working with Council to ensure young people are part of the conversation. Their contributions reflect a strong desire to build a city where youth are heard, respected, and empowered.

Fostering inclusion and respect: Smoking Ceremony at New Year's Eve

In a landmark moment for Burnie, the Burnie City Youth Council proudly contributed to the inclusion of a Smoking Ceremony and Welcome to Country at the 2024 New Year's Eve celebration—marking the first time such a ceremony was held as part of the city's official festivities.

This initiative was born from the Youth Council's commitment to fostering inclusion, education, and cultural celebration. With support from Burnie Works and in collaboration with local organisations, Youth Councillors worked to ensure the event honoured the deep cultural heritage of the land on which we gather—pataway / Burnie.

The Smoking Ceremony, led by respected community member Josh, and the Welcome delivered in palawa kani by Krystelle, created a powerful and respectful opening to the evening.

It was a moment of reflection, connection, and recognition of the Traditional Custodians of the land, and it set the tone for a celebration that embraced unity and diversity.

Youth Councillors expressed pride in helping bring this vision to life, recognising the importance of cultural representation in public events. The ceremony not only educated attendees but also strengthened relationships between young people and First Nations communities.

This milestone reflects the Youth Council's growing role in shaping Burnie's future, one that values respect, inclusion, and shared celebration. It is a testament to what can be achieved when young voices are empowered to lead with purpose and heart.



Grants and Benefits

In accordance with section 77(2) of the *Local Government Act 1993*, Council is required to report on the details of any grant or benefit provided.

Community Grants Program

The following grants were made as Community Grants, Environmental Grants, and Maintenance and Improvement Grants under Council's Community Grants Policy.

\$3,000	Burnie Amateur Swim Club – Burnie 100 Swimming Event
\$4,600	Burnie Arts Council - 75th Compendium assistance
\$5,000	Burnie Coastal Art Group – Major Sponsorship for TASART 2024
\$500	Burnie Disc Golf – City of Burnie Open Championship 2024
\$3,171	Burnie Stringalong Club – Music Program
\$10,000	Emu Valley Rhododendron Garden – Enhancement of outdoor function space
\$15,000	Emu Valley Rhododendron Garden – Summer Garden Fair
\$10,000	Friends of Burnie Penguins – Bring Burnie Penguins to the World
\$6,000	Friends of Burnie Penguins – Environmental grant
\$5,000	Friends of the Burnie Regional Museum - reprinting of Picturing the Past
\$450	Koori Kids - NAIDOC Week
\$2,496	Loxley Traditional Archers - replacement of archery targets
\$3,500	Out of the Shadows – Suicide Awareness Walk
\$15,000	Penguin Rehab and Release – Expanding our Capacity to Care
\$4,259	Realm of Gaming Burnie – Club upgrade and maintenance
\$5,000	Reclink Australia - Burnie Moves
\$20,000	Burnie Community House Inc - Community Energy Hub Homes and Market Gardens
\$5,000	South Burnie Football Club – Tables and Chairs
\$35,000	Ten Days on the Island - Partnership

Major Events

The following grants were provided for major events under Council's Community Grants Policy.

\$20,635	7BU Spark up the Sky
\$25,000	A Touch of TLC – Pacific Islands Cultural Showcase and Calendar of Activities
\$4,000	Burnie Athletic Club Inc - 321 GO
\$15,000	Burnie Rotary Club – Weekend at Burnie
\$40,000	Burnie Ten Pty Ltd - Burnie 10
\$5,000	Burnie Tennis Club Inc – Burnie International
\$10,000	Good Gumnuts Festival – 2025 Event
\$10,000	GreenSTEM Education – First Lego League
\$4,500	One Agency – Easter Egg Hunt 2025
\$130,000	SeaFM – Illuminate NYE
\$20,000	SeaFM – Burnie Christmas Parade
\$5,000	Burnie West Rotary Club – Australia Day Aussie Fun Day
\$5,000	Combined Churches of Burnie - Burnie Carols by Candlelight
\$5,000	Cornerstone Youth Services – Tasmanian Rock Challenge for Youth Week
\$1,850	Speak Out Association of Tasmania - International Day of People with a Disability

Achievement Grants

The following grants were made for Achievement Grants under Council's Community Grants Policy, supporting 42 recipients in 2024-25.

\$8,400	Small grants to individuals or groups selected to represent Tasmania or Australia
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Marinus Link and Burnie City Council Community Partnership Program

The following payments were made for the Marinus Link Partnership Program under Council's Community Grants Policy.

\$20,000	Burnie High School GreenSTEM
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Other Grants, Sponsorships or in-kind Benefits

The following grants and benefits were made under delegation or existing budget provisions.

\$364	Rally Tasmania – cinema hire
\$171	Summerfest – Pataway Collective
\$415	Burnie Carols by Candlelight – waste costs
\$500	Darts Legends Tasmania – National Championships 2024
\$12,000	The Feast Burnie Night Market
\$40,094	Ten Days on the Island – event management support
\$5,000	Department for Education, Children and Young People – International Women's Day 2025 at the Burnie Library
\$2,300	Burnie Harness Racing Club - Tasrail track security fees

Mayors Grant Fund

The following grants were made from the Mayor's Grant Fund under Council's Community Grants Policy.

\$100	North West Tasmanian Lilium Society Inc - 2025 Lilium Show
\$120	Burnie Agricultural and Pastoral Society – Burnie Show sponsorship
\$100	Burnie Works – Big Science Fair

Educational Bursaries

Combined funding of \$18,375 was provided in accordance with allocations under Council's Education Bursaries and Awards Policy.

\$15,000	Burnie City Council University of Tasmania Bursaries
\$1,875	Primary and Secondary School Awards
\$1,500	Post Secondary Bursaries

Permit Discounts and Waivers to Charitable and Not for Profit Organisations

The following benefits were given under Council's Community Assistance Policy, and Mobile Food Business Subsidy Applications.

\$38,935	Community discounts on venue hire
\$748	Mobile food business subsidies

Remissions

The following remissions were granted in accordance with Council's rates resolution for 2024-25.

\$30,129	Waste remissions
\$14,028	Stormwater remissions
\$665	Private conservation remissions
\$296,907	Rates and charges – early payment discounts
\$9,039	Rates and charges – pension remissions (pro-rata commencements funded by Council)



Democratic and Engaged Communities

Key Directions

Leadership through communications, consultation, collaboration and facilitation

Strong advocacy for all communities

Delivery of this strategy

Community Engagement

Community engagement has remained a central focus for Burnie City Council this year, as part of its commitment to strengthening connection and consultation with the community on significant issues.

Community engagement efforts play an important role in ensuring that final decisions take into account perspectives and feedback from the community.



Food and Feedback

After the successful launch of our inaugural community consultation event Food and Feedback in February 2024, a second event was held on 24 August 2024, at Burnie Arts. The event attracted over 350 participants who provided insightful feedback on the various Council and external projects.

A third Food and Feedback event was held on Saturday 15 March 2025 alongside West Beach. Running from 9am to 1pm, the event involved 11 marquees with representatives of key projects and services by Council and additional regional stakeholders that would benefit from engagement with the community. The event was well-supported with an estimated 800 members of the public attending.

The quality of engagement all stakeholders enjoyed with the Burnie community was considered exceptionally high.

Active Transport Strategy – Round 1

Burnie City Council was successful in obtaining a \$200,000 grant from the Tasmanian State Government through the Better Active Transport Program.

Through this, Council engaged the Institute of Sensible Transport to develop an Active Transport Strategy to make it easier for people to walk, wheel, or ride around our municipality by providing safe, connected, and accessible paths for people of all ages and abilities.

Community engagement commenced in February 2024, and included two pop-up sessions held in public spaces, along with an online survey that allowed residents to share their experiences and ideas on active transport in Burnie.

A total of 146 responses were received.

The engagement captured a broad range of perspectives, including those of the community, Council representatives, and key professional stakeholders.

A Draft Active Transport Strategy will now be developed incorporating the community's input and presented back to the community for feedback in the coming year.

Urban Plan

The Burnie City Centre Urban Plan is one of the most ambitious and far-reaching projects to be undertaken by Burnie City Council. To reflect the importance of the plan to the future of our City, Council undertook a significant community consultation effort for the co-design phase of the Burnie City Centre Urban Plan that began in 2023.

In July 2024, the Draft City Centre Urban Plan was finalised.

Council commenced a co-design component of the project in August 2024, inviting the community to participate in workshops, alongside stakeholders working groups and extended community consultation through numerous platforms.

The invaluable community feedback that was received was incorporated into the Draft Burnie City Centre Urban Plan.

Key themes that emerged from the community and explored were, bicycle city access, dog parks, plantings, smoking in the CBD, park infrastructure and accessibility.

The revised draft was then presented back to the public for feedback in October 2024. Community input was gathered and submitted to Council in December 2025.

The final draft of the Burnie City Centre Urban Plan was presented to the community for final input from 13 January 2025 to Sunday, 2 February 2025.

The final version of the Burnie City Centre Urban Plan was adopted by Council at the February 2025 Council meeting.



eServices - Digital Strategy

Council's Digital Transformation Strategy supports the Making a Better Burnie 2044 vision by improving the way we deliver services and connect with our community, with a focus on:

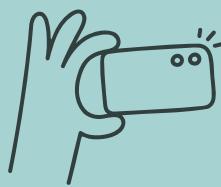
- Doing things faster and more efficiently
- Meeting community expectations with smarter service delivery
- Making Council easier to deal with
- Delivering greater value with less effort
- Reducing costs and simplifying processes

Key improvements achieved in 2024-25 include:



Online Services

More residents opted to pay online, gaining greater control over how and when they paid. A growing range of payments, such as rates, dog registrations, infringements, and sundry invoices, were streamlined into a single portal, allowing multiple accounts to be paid in one simple transaction. A new rates balance checker and calculator helps residents budget with confidence by planning smaller, more regular payments.



Infringement QR

Infringement payments became more transparent, with photographic evidence accessible via a QR code on the ticket.



eForm Accuracy

Replacing an expanding range of PDFs with smart eForms has enabled faster, more accurate submissions, fewer follow-ups, and a smoother experience across more services.



Digital Support

More services were moved online and the Customer Service team engaged with residents to help use the new tools. Council also promoted local digital literacy programs to build confidence and inclusion.

These initiatives made it easier for residents to access Council services anytime, anywhere, on any device, using digital tools that are simple, secure, and increase transparency.



Regional Participation

Emergency Management

Western Emergency Management Committee

The Western Municipal Emergency Management Committee (WEMC) is a combined area Committee incorporating Burnie City Council, Circular Head Council and Waratah-Wynyard Council which has been established to support the effective delivery of emergency management arrangements in each of the municipalities in partnership with key emergency management agencies and stakeholders.

Burnie City Council has been actively involved in ongoing planning and preparedness activities and training to ensure that it has a current action plan in place to respond to its responsibilities in the event of an emergency. Additionally, the Council has been providing support for social recovery needs in the community and participates in regional social recovery planning.

This year the WEMC has updated its Terms of Reference and participating Councils are working on standardising documentation to ensure best practices are in place in the event of an emergency.

Community Recovery

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

To do so, Council has an Emergency Management Coordinator and a Deputy Coordinator being ministerial appointments whose roles are to manage the planning, preparation and response phases in an emergency situation, in conjunction with key stakeholders.

Additionally, Council has a Municipal Recovery Coordinator appointed by the General Manager whose role is to support the community and those residents directly impacted in times of emergency.

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 the support of emergency response and rescue activities both within Burnie and the wider communities.

Local Government of Tasmania

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

LGAT provides support to councils so that they are well-placed to serve their communities. This support comes in the form of providing specialist services to councils, including policy and strategic support and information and learning opportunities for local government elected members and officers.

LGAT also coordinates the Tasmanian Local Government Awards for Excellence and annual Tasmanian Local Government Conference.

Council's annual membership fee paid to the Association in 2024-25 was \$57,613 (2023-24: \$56,040).

TasWater

As of 30 June 2025, the Council held a 3.71% (2024: 3.71%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution, reflecting the Council's voting rights.

Throughout 2024-25 the Council received \$993,600 in distributions from TasWater (2024: \$993,600) which included a special dividend of \$165,600.

Subject to TasWater continuing to make a profit each year, the Council will continue to derive returns in the form of dividends, guarantee fees and tax equivalents from the entity and use those funds to minimise rate increases to the community.

The principal objectives for TasWater which are prescribed in the *Water and Sewerage Corporation Act 2012* are as follows:

- 1) To efficiently provide water and sewerage functions in Tasmania;
- 2) To encourage water conservation, the demand management of water and the reuse of water on an economic and commercial basis;
- 3) To be a successful business and, to this end:
 - a) to operate its activities in accordance with good commercial practice; and
 - b) to deliver sustainable returns to its members;
 - c) to deliver water and sewerage services to customers in the most cost-efficient manner.

Burnie Airport Corporation

The Burnie Airport Corporation (the Trust) was established in December 2001 after the Trust acquired Burnie Airport from the Burnie Ports Corporation. The Trust is 51% owned by the Burnie City Council (BCC) and 49% owned by a private sector partner, Australian Regional Airports (ARA).

The purpose of the Trust is to provide sustainable infrastructure for a regular, reliable carrier servicing the greater Burnie and north-west region.

Directors

The Directors of the Corporate Trustee of the entity as of 30 June 2025 were:

- Steven Pickering (BCC Independent Director)
- Craig Brooks (BCC Independent Director)
- John Nissen (ARA Director)
- Rod Sullivan (ARA Director)

Financial Position

The Trust recorded a net profit of \$326,455 for the 2025 financial year, compared to a net profit of \$119,521 in 2024. The Trust had assets of \$6.55M as of 30 June 2025 which is consistent with 2024. The Trust employed 3.4 full time equivalent employees as of 30 June 2025 (2024: 3.4 full time equivalents).

Highlights

During the year, the Corporation undertook significant apron maintenance works, which have enabled QantasLink to commence operations of the Q400 aircraft at Burnie Airport as well as maintenance to the whole main apron. This outcome was made possible through the substantial support of both the Federal and State Governments.

The Corporation's sincere gratitude is extended to the Australian Government for its financial contribution under the Regional Airports Program, and to the State Government for its vital support, both of which were instrumental in the successful completion of the project.

Accountability

Contracts and Awards over \$100,000 (2024-25)

The following contracts over \$100,000 were approved in the 2024-25 financial year, in accordance with Council's Code for Tenders and Contracts Policy.

CONTRACT NUMBER	CONTRACT TITLE	CONTRACTOR REGISTERED BUSINESS NAME AND ADDRESS	DURATION	EXTENSION OPTIONS	VALUE OF CONTRACT (EX GST)
Contracts > \$100,000 – \$250,000					
	No Items				
Contracts > \$250,000					
2718	West Park Grove/Futuna Avenue Roundabout	Hardings Group (Tas) Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	2 months	not applicable	\$667,231.11
2717	Oonah Road - Guide River Bridge Replacement	TasSpan Pty Ltd 27-28 Faulkner Drive Latrobe TAS 7307	6 months	not applicable	\$455,980.00
2716	General Waste Kerbside Collection Services	Veolia Environmental Services (Aust) Pty Ltd 95 Kennedy Street Cambridge TAS 7170	7 years	1 to 3 years	\$2,798,523.00
2715	Netball Centre - Court Resurfacing	Hardings Group (Tas) Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	4 months	not applicable	\$476,617.40
2713	Bitumen Surfacing Services 2024-2025	Roadways Pty Ltd 3 Ormsby Street Wivenhoe TAS 7320	12 months	not applicable	\$1,935,340.91
2713	Bitumen Surfacing Services 2024-2025	Hardings Group (Tas) Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	12 months	not applicable	\$1,475,113.64

PLANT	BUSINESS PURCHASED FROM	PURCHASED DATE	VALUE
Plant > \$100,000			
Toro reel master 5510	Pellow Saws and Mowers	13/03/2025	\$117,711 ex GST
Flocon Tar truck	Webster Trucks	18/03/2025	\$289,216 ex GST

Contracts and Awards over \$100,000 (2023-24)

This article was omitted from the 2023-24 Annual Report in error, and is included here for completeness.

The following contracts over \$100,000 were approved in the 2023-24 financial year which are in accordance with the Council's Code for Tenders and Contracts Policy.

CONTRACT NUMBER	CONTRACT TITLE	CONTRACTOR REGISTERED BUSINESS NAME AND ADDRESS	DURATION	EXTENSION OPTIONS	VALUE OF CONTRACT (EX GST)
Contracts > \$100,000 – \$250,000					
2708	Cleaning Services for Public Amenities	DC Dev's Contract Cleaning 27 Griffith Street Acton TAS 7320	4 years	1 year	\$198,446.00 (per annum indexed)
2707	River Road Surface Restoration	Hardings Hotmix Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	4 months	not applicable	\$134,050.00
2706	Supply and Delivery of One (1) 4 x 4 Tractor	Midland Tractors 6 Speedway Drive Latrobe TAS 7307	3 months	not applicable	\$158,058.12
2701	South Burnie Beach Boat Ramps Redevelopment Portion A – Timber Jetty Upgrade	Hunter Diving and Marine Construction 44 Napoleon Street Battery Point TAS 7004	10 months	not applicable	\$162,400.00
Contracts > \$250,000					
2714	Supply and Delivery of One (1) Hot Water Pressure Cleaner	Enviropath Pty Ltd 37 Walters Drive Osborne Park WA 6017	6 months	not applicable	\$354,578.18
2711	Burnie Cultural Precinct BAFC Redevelopment (Stage 2)	Vos Construction and Joinery 40 Appledore Street Devonport TAS 7010	12 months	not applicable	\$9,892,920.62
2710	Speed Street Upgrade	Hardings Hotmix Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	2 months	not applicable	\$307,501.50
2705	Bitumen Surfacing Services 2023-2024 (Parts A, C and D only)	Hardings Hotmix Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	12 months	not applicable	Schedule of Rates
2703	Mount Street/Three Mile Line Road Roundabout Construction	Walters Contracting Pty Ltd 11 East Goderich Street Deloraine TAS 7304	3 months	not applicable	\$672,645.00
2702	Red Rock Cooe to Port Creek Wynyard Coastal Pathways and Revetment Structures	Shaw Contracting (Aust) Pty Ltd 73 Paterson Street Launceston TAS 7250	124months	not applicable	\$8,033,685.30
2701	South Burnie Beach Boat Ramps Redevelopment Portion B – Concrete Pier Works	Buildrite Construction and Project Management Pty Ltd 2 Grassmere Road North Motton TAS 7315	4 months	not applicable	\$302,288.16
2700	South Burnie Beach Boat Ramps Redevelopment – Civil Works	Hardings Hotmix Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	3 months	not applicable	\$625,179.00

Tender Exemptions

Council's Code for Tenders and Contracts requires Council to report on any tender exemptions in excess of \$250,000 in relation to either emergency works, or situations where Council resolves the decision by absolute majority because of reasons set out in the Code (Section 13 parts a) and i)).

The following tender exemptions are reported (including prior year omitted in error from 2023-24 Annual Report):

DESCRIPTION	SUPPLIER	VALUE	REASON FOR EXEMPTION
Flood Recovery Project Fernglade Road Reconstruction	Hardings Group (Tas) Pty Ltd	2023-24 \$528,366 2024-25 \$32,767	Emergency works (Note – 75% funded from the Australian Government Disaster Recovery Funding)
Oonah Road reconstruction following flood damage	Civilscape Contracting Tasmania Pty Ltd	2023-24 \$5,808,121 2024-25 \$868,787	Emergency works (Note – 75% funded from the Australian Government Disaster Recovery Funding)
Oonah Road reconstruction following flood damage	Hardings Group (Tas) Pty Ltd	2023-24 \$887,478 2024-25 \$0	Emergency works (Note – 75% funded from the Australian Government Disaster Recovery Funding)
Upper Natone Road reconstruction following flood damage	Hardings Group (Tas) Pty Ltd	2023-24 \$1,450,183 2024-25 \$14,830	Emergency works (Note – 75% funded from the Australian Government Disaster Recovery Funding)
Reconstruction of the Retaining Wall in Hodgman Street	Hardings Group (Tas) Pty Ltd	2024-25 \$511,854	Emergency works

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 the donation and the value of the land. In 2024-25 there were no donations of land made by Council.

Audit Panel

Council Representative: Cr Chris Lynch and Cr David Pease (Proxy: Cr Amina Keygan)

Contact Officer: General Manager

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 Lynch and Cr Pease, the Committee consisted of independent Chairman Ken Clarke and independent members, Bill Hutcheson (term expired 31 December 2024), Saumya Goenka, and Julie Gee (term commenced 1 February 2025).

Councillor Learning and Development Framework

Regulation 37(d) of the new *Local Government (General) Regulations 2025* requires that Councils must include a statement of the core learning and development activities that each councillor has completed in the financial year to which the report relates.

Statewide Framework

The Office of Local Government and LGAT have worked together to develop the Local Government Learning and Development Framework, which aims to increase the knowledge and skills of elected representatives. The online learning modules are set out in three learning packages as follows:

Learning Package 1

Designed for people considering standing for council

1. Being a councillor and encouraging nomination
2. Getting elected as a councillor

Learning Package 2

Introduction to the role of the councillor

1. Roles and responsibilities of councillors
2. Essential knowledge and skills for councillors
3. Foundations of good governance

Learning Package 3

Detailed learning about the role of the councillor and the local government context

1. Understanding your role
2. Building positive relationships
3. Cyber safety essentials
4. Good decision-making
5. Land-use planning including Tasmanian Planning Scheme and statutory planning
6. Strategic planning, reporting and performance monitoring
7. Good governance -ethical standards
8. Local government finances for councillors
9. Good governance – risk management
10. Continuous improvement

Councillors' progress update in these modules is as follows:

Completion of Local Government Learning and Development Framework as at 30 June 2025										
Learning Package	Cr Aitken	Cr Boyd	Cr Brumby	Cr Dorsey	Cr Grave	Cr Keygan	Cr Kons	Cr Lynch	Cr Pease	Cr Simpson
Learning Package 1	✓		✓			✓		✓	✓	✓
Learning Package 2			✓			✓			✓	✓
Learning Package 3			✓			✓				✓

✓ = completed

Councillor Induction Program

From October 2022, prior to the introduction of the above framework, all Councillors were required to undertake the following induction modules developed by Council for the commencement of their current term. The following information is provided, in conjunction with the above progress report.

Councillor completion of internal induction program at commencement of term (2022-23)										
Module	Cr Aitken	Cr Boyd	Cr Brumby	Cr Dorsey	Cr Grave	Cr Keygan	Cr Kons	Cr Lynch	Cr Pease	Cr Simpson
1 Governance and Ethics	✓	N/A		✓	✓	✓		✓	✓	✓
2 Meeting Procedures	✓	N/A		✓	✓	✓		✓	✓	✓
3 Councillor Conduct	✓	N/A		✓	✓	✓		✓	✓	✓
4 Roles and Responsibilities	✓	N/A		✓	✓	✓		✓	✓	✓
5 Financial Management	✓	N/A		✓	✓	✓		✓	✓	✓
6 Plans and Policies	✓	N/A			✓	✓		✓	✓	✓
7 General Governance I	✓	N/A		✓	✓	✓		✓	✓	✓
8 General Governance II	✓	N/A		✓	✓	✓		✓	✓	✓
9 Planning Authority	✓	N/A		✓	✓	✓		✓	✓	✓

✓ = completed

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.

2024-25	
Number of complaints received	6
Number of complaints upheld or partially upheld	2
Number of complaints not yet determined as of 30 June	2
Council's expenses in dealing with code of conduct complaints	\$28,649

Council's expenses in dealing with code of conduct complaints in 2023-24 were \$10,656.32 (correction from 2023-24 report).

Dispute Resolution Complaints

In accordance with regulation 37 of the *Local Government (General) Regulations 2025*, Council is required to report the number of disputes in respect of the Council that were subject to a dispute resolution process and were received, and the number determined or withdrawn, within the financial year. This refers to disputes made under Council's Dispute Resolution Policy as required under section 28JA of the *Local Government Act 1993*.

Council adopted its Dispute Resolution Policy on 24 June 2025.

2024-25	
Number of disputes received	0
Number of disputes determined	0
Number of disputes withdrawn	0

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.

During 2024-25, nine complaints were received relating to standards of service under the Charter:

- Five complaints related to Council's service standards
- Four complaints related to behaviour of officers, volunteers or contractors

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 received. All councils must have Public Interest Disclosures Procedures which address reporting and handling disclosures of wrongdoing or improper conduct.

There were no disclosures reported during 2024-25.



Financial Performance Overview

Financial Summary

In 2024-25 Council recorded its fourth consecutive underlying surplus result with \$973K for the year (2024: \$2.249M). This result is against a budget surplus of \$459K.

Full details on Council's performance can be found in the Annual Financial Statements which are provided in this Annual Report.

The Annual Financial Statements meet the requirements of the *Local Government Act 1993* and relevant Australian Accounting Standards and have been audited by Audit Tasmania.

Financial Summary	2024-25 Budget \$000	2024-25 Actual \$000	2023-24 Actual \$000
Total income	51,470	51,363	40,991
Total expenses	52,285	52,598	42,845
Net operating result	-398	-815	-1,854
Comprehensive result	459	973	2,249
Total assets	684,353	682,717	652,188
Total liabilities	45,663	28,553	42,693
Net assets	638,960	654,164	609,495
Cash balance	10,571	30,530	14,941

Income

Council's operating income was \$51.363M for 2024-25 against a budget of \$51.470M.

Income	2024-25 Budget \$000	2024-25 Actual \$000	2023-24 Actual \$000
Rates and Charges	30,719	30,784	29,003
Fees, Charges and Fines*	5,127	5,093	4,925
Operating Grants	2,655	2,866	3,354
Other Income	11,075	10,135	1,005
Investment Revenue**	1,636	2,039	2,329
Reimbursements	258	446	375
Total Income	51,470	51,363	40,991

*Fees, Charges and Fines includes Statutory Fees and Fines and User Fees.

** Investment Revenue includes Interest and Investment from Water Corporation.

Expenses

Total operating expenditure for Council during the year was \$52.598M, above budget by \$313K.

Expenses	2024-25 Budget \$000	2024-25 Actual \$000	2023-24 Actual \$000
Employee Benefits	11,693	10,994	10,516
Materials	24,463	24,051	17,670
Deprecation and Impairment	11,441	11,408	10,190
Finance Costs	258	455	322
Other Expenses	4,030	4,318	4,147
Net Loss on Disposal	400	1,372	-
Total Expenses	52,285	52,598	42,845

Capital Expenditure

Council's capital expenditure for the year was \$27.809M.

Capital Expenditure	\$000
Buildings	9,373
Plant and Equipment	1,626
Roads and Footpaths	4,941
Drainage	1,005
Bridges and Culverts	1,100
Parks and Recreation*	9,764
Total Capital Expenditure	27,809

*Capital expenditure of \$8.073M for works on non-BCC assets (eg. Coastal Pathway, Three Mile Line Roundabout)

Assets and Performance

Council's total asset portfolio is in excess of \$684M. In accordance with the Local Government (Management Indicators) Order 2014 Council provides an outline of performance against the following indicators in the annual financial statements.

Asset Consumption Ratio

The asset consumption ratio indicates the level of service potentially available in Council's existing asset base and seeks to highlight the aged condition of the physical assets. The benchmark from Audit Tasmania for Asset Consumption Ratio is greater than 60%.

Asset Consumption Ratio	2025	2024	2023	2022
Buildings	66%	67%	56%	58%
Transport	45%	44%	45%	45%
Drainage	58%	58%	59%	59%

Asset Renewal Ratio

This ratio indicates whether the Council will have the financial capacity to fund its asset renewal, as required, and can continue to provide existing levels of service into the future without additional operating income or reductions in operating expenses. The benchmark from Audit Tasmania for Asset Renewal Ratio is between 90% - 100%.

	2025	2024	2023	2022
Asset Renewal Ratio	101%	121%	138%	104%
Buildings	95%	102%	118%	116%
Transport	107%	130%	140%	99%
Drainage	95%	140%	146%	103%
Plant and Equipment	96%	131%	155%	114%
Parks and Reserves	94%	102%	136%	91%

Asset Sustainability Ratio

This ratio is an approximation of the extent to which assets managed by the Council are being replaced as they reach the end of their useful lives. It is measured by assessing the capital expenditure on renewal and replacement of existing assets, relative to the depreciation expense. The benchmark of Audit Tasmania is 100% meaning that all depreciation should go into funding the renewal and replacement of existing assets.

	2025	2024	2023	2022
Asset Sustainability Ratio	154%	270%	55%	69%

Capital Investment

Council aims to maintain its infrastructure assets at expected levels while continuing to deliver the important services needed by our community. During 2024-25, Council invested \$27.809M, which \$19.736M directly on Council owned assets, in an extensive capital works program to renew and upgrade community assets through the municipal area.

Capital Expenditure	2025 \$000	2024 \$000	2023 \$000	2022 \$000
Renewal	17,503	27,416	5,175	5,957
New/Upgrade	2,233	12,496	11,766	3,418

Liquidity

As at 30 June 2025, the cash balance was \$30.530M (2024: \$14.941M). All term deposits had been redeemed prior to this.

Audit Tasmania provides guidance on the levels of cash that Tasmanian councils should hold, to sustain the operational needs of the Council, withstand unforeseen events, and to ensure that councils have the capacity needed to invest into their assets. The advice is between three and six months' unrestricted cash coverage of operational expenses.

As of 30 June 2025, the Council held 4.6 months coverage of operational expenses (2024: negative 5.7 months). This positive turnaround is due to completion of capital works and delayed capital revenue recognition from 2023-24 and subsequent reduction of contract liabilities.

Another measure of liquidity (being enough money to meet current liabilities) is the current ratio. This is essentially the Council's current assets divided by its current liabilities. As at 30 June 2025 the Council had a current ratio of 1.79 (2024: 0.71), which is now above the benchmark of 1.10 set within Council's Long term Financial Management Plan.

	2025	2024	2023	2022
Cover Ratio	1.79	0.71	2.49	2.84

Burnie City Council

ANNUAL FINANCIAL REPORT
for the year ended 30 June 2025



Annual Financial Report for the year ended 30 June 2025

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**Independent Auditor's Report
To the Councillors of Burnie City Council
Report on the Audit of the Financial Report**

Opinion

I have audited the financial report of Burnie City Council (Council), which comprises the statement of financial position as at 30 June 2025 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2025 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Responsibilities of the General Manager for the Financial Report

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

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

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

date of my auditor's report. However, future events or conditions may cause Council to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represent the underlying transactions and events in a manner that achieves fair presentation.

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



Martin Thompson
Auditor-General

25 November 2025
Hobart

Statement of Comprehensive Income

for the year ended 30 June 2025

	Note	Budget 2025 \$ '000	Actual 2025 \$ '000	Actual 2024 \$ '000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	30,719	30,784	29,003
Statutory fees and fines	2.2	970	928	918
User fees	2.3	4,157	4,165	4,007
Grants	2.4	2,655	2,866	3,354
Interest	2.6	808	1,045	1,335
Other income	2.7	11,075	10,135	1,005
Investment revenue from water corporation	2.9,5.1	828	994	994
Reimbursements		258	446	375
		51,470	51,363	40,991
Capital income				
Grants - capital	2.4	12,819	33,597	990
Contributions - non monetary assets	2.5	—	860	2,276
Net gain on disposal of property, infrastructure, plant and equipment	2.8	—	—	233
Share of net profits of associates and joint ventures accounted for by the equity method	10.2	18	166	61
		12,837	34,623	3,560
Total income from continuing operations		64,307	85,986	44,551
Expenses from continuing operations				
Employee benefits	3.1	11,693	10,994	10,516
Materials and services	3.2	24,463	24,051	17,670
Impairment of receivables	3.3	39	13	32
Depreciation and amortisation	3.4	11,402	11,395	10,158
Finance costs	3.5	258	455	322
Net loss on disposal of property, infrastructure, plant and equipment	2.8	400	1,372	—
Other expenses	3.6	4,030	4,318	4,147
Total expenses from continuing operations		52,285	52,598	42,845
Result from continuing operations		12,022	33,388	1,706
Net result for the year		12,022	33,388	1,706
Other comprehensive income:				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.1,9.1	—	1,369	3,593
Net asset revaluation increment/(decrement)	9.1	17,174	9,912	91,732
Total items which will not be reclassified subsequently to the operating result		17,174	11,281	95,325
Total other comprehensive income		17,174	11,281	95,325
Total comprehensive result		29,196	44,669	97,031

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

Statement of Financial Position

as at 30 June 2025

	Note	2025 \$ '000	2024 \$ '000
Assets			
Current assets			
Cash and cash equivalents	4.1	30,530	14,941
Trade and other receivables	4.2	3,758	7,858
Inventories		105	71
Contract assets	4.3	314	—
Other assets	6.3	286	549
Total current assets		34,993	23,419
Non-current assets			
Investments in joint venture accounted for using the equity method	10.2	3,507	3,402
Investment in water corporation	5.1	71,542	70,172
Property, infrastructure, plant and equipment	6.1	572,656	555,176
Right-of-use assets	6.2	19	19
Total non-current assets		647,724	628,769
Total assets		682,717	652,188
Liabilities			
Current liabilities			
Trade and other payables	7.1	4,292	8,029
Trust funds and deposits	7.2	379	78
Lease liabilities	7.4	1	1
Contract liabilities	7.5	11,768	21,592
Provisions	7.3	2,105	2,141
Interest-bearing loans and borrowings	8.1	1,048	1,029
Total current liabilities		19,593	32,870
Non-current liabilities			
Provisions	7.3	4,556	4,371
Lease liabilities	7.4	16	16
Interest-bearing loans and borrowings	8.1	4,388	5,436
Total non-current liabilities		8,960	9,823
Total liabilities		28,553	42,693
Net assets		654,164	609,495
Equity			
Accumulated surplus		327,398	294,010
Reserves	9.1	326,766	315,485
Total Equity		654,164	609,495

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

Statement of Changes in Equity

for the year ended 30 June 2025

	Note	Accumulated surplus \$ '000	Asset revaluation reserves \$ '000	Fair value reserve \$ '000	Total equity \$ '000
2025					
Balance at beginning of the financial year		294,010	303,195	12,290	609,495
Net result for the year		33,388	—	—	33,388
Other comprehensive income					
Fair value adjustments on equity investment assets	5.1,9.1	—	—	1,369	1,369
Net asset revaluation increment/(decrement)	9.1	—	9,912	—	9,912
Other comprehensive income		—	9,912	1,369	11,281
Total comprehensive income		33,388	9,912	1,369	44,669
Balance at end of the financial year		327,398	313,107	13,659	654,164
2024					
Balance at beginning of the financial year		292,304	211,463	8,697	512,464
Restated opening balance		292,304	211,463	8,697	512,464
Net result for the year		1,706	—	—	1,706
Other comprehensive income					
Fair value adjustments on equity investment assets	5.1,9.1	—	—	3,593	3,593
Net asset revaluation increment/(decrement)	9.1	—	91,732	—	91,732
Other comprehensive income		—	91,732	3,593	95,325
Total comprehensive income		1,706	91,732	3,593	97,031
Balance at end of the financial year		294,010	303,195	12,290	609,495

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

Statement of Cash Flows

for the year ended 30 June 2025

	Note	2025 Inflows/ (Outflows) \$ '000	2024 Inflows/ (Outflows) \$ '000
Cash flows from operating activities			
Rates		30,785	28,752
Statutory fees and fines		928	900
User charges and other fines (inclusive of GST)		5,052	384
Grants (inclusive of GST)		2,911	3,354
Reimbursements (inclusive of GST)		491	412
Interest received		1,027	1,330
Rents (inclusive of GST)		792	827
Distributions from Joint Ventures		61	366
Investment revenue from water corporation	2.9	994	994
Other receipts (inclusive of GST)		10,124	69
Net GST refund/payment		1,297	1,224
Payments to suppliers (inclusive of GST)		(25,556)	(10,863)
Payments to employees		(10,661)	(10,856)
Finance costs		(455)	(322)
Other payments		(5,172)	(4,294)
Net cash provided by/(used in) operating activities		12,618	12,277
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(23,567)	(37,315)
Capital grants (inclusive of GST)		27,265	19,275
Net cash provided by/(used in) investing activities		3,698	(18,040)
Cash flows from financing activities			
Proceeds from trust funds and deposits		301	—
Trust funds and deposits repaid		—	(54)
Repayment of interest bearing loans and borrowings		(1,029)	(1,132)
Repayment of lease liabilities		1	—
Net cash flow provided by/(used in) financing activities		(727)	(1,186)
Net Increase (decrease) in cash and cash equivalents		15,589	(6,949)
Cash and cash equivalents at the beginning of the financial year		14,941	21,890
Cash and cash equivalents at the end of the financial year		30,530	14,941

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

Notes to Financial Statements
for the year ended 30 June 2025

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Notes to Financial Statements

for the year ended 30 June 2025

Note 1. Overview

1.1 Reporting entity

(a) The Burnie City 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.

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Other Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the Local Government Act 1993 (LGA1993) (as amended). Council has determined that it does not have profit generation as a prime objective. Consequently, where appropriate, Council has elected to apply options and exemptions within accounting standards that are applicable to not-for-profit entities.

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

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

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 5.1, 6.1, 7.4, 8.1, 10.2 and 10.3(d).

Unless otherwise stated, all material accounting policy information is consistent with those applied in the prior year. Where appropriate, comparative figures have been amended to accord with current presentation, and disclosure has been made of any material changes to comparatives.

1.3 Use of estimates and judgements

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

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

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

Employee entitlements

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 7.3.

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

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

Landfill Rehabilitation

Assumptions utilised in the determination of Council's landfill rehabilitation are discussed in note 7.3.

Notes to Financial Statements

for the year ended 30 June 2025

Note 1. Overview

1.4 Material budget variations

Council's original budget was adopted by Council on 25 June 2024. This budget was revised by Council on 29 April 2025. The revised budget is contained within the financial statements and forms the basis of this material budget variance analysis. Material variations of more than 5% (and at least \$50,000) are explained below:

Recurrent Income

Overall, council benefitted from substantial one off revenue boosts from interest received, grants, reimbursements and better than expected dividend performance from TasWater and Burnie Airport Corporation.

Operational Grants

Council received 50% advance payment of the Financial Assistance Grant for the 2025-26 financial year of \$1.945m in June 2025. This was \$140,000 more than budgeted. This revenue is recognised when received but is adjusted as part of the underlying result calculation. Council received additional grants for multi-sports facility feasibility assessment (\$100,000) and Festivals Australia (\$48,000).

Interest

Interest income received from term deposits was \$237,000 higher than budget due to cash outflows occurring later than expected increasing funds available for investment and increasing returns.

Other Income

The construction of Coastal pathway works relating to erosion revetments on Crown Land and the Waratah Wynyard section of the pathway were completed in 2024-25. Council recognised \$9.164m in revenue based on performance obligations being met.

At year end Council recognises the contributions of its volunteers (\$210,000), as revenue in accordance with the accounting standards. This is not budgeted as it cannot be estimated in advance. This is offset by volunteer expenses.

Council earned more revenue than expected from its Communication tower assets (\$65,000) due to customer being retained for longer than expected.

Investment Income

Council received an additional special dividend from TasWater of \$166,000 that was not budgeted.

Reimbursements

Council received reimbursements from insurance (\$38,000), increased recoveries from the users of Council assets compared to budget (\$39,000) and additional workers compensation recoveries compared to budget (\$64,000).

Recurrent Expenses

Employee Benefits

Council managed savings in wages and salaries of \$636,000 including oncosts, reduced overtime compared to budget (\$32,000) and had increased capital transfers of \$30,000 due to additional capital program work that was undertaken.

Materials and Services

The construction of Coastal pathway works relating to erosion revetments on Crown Land and the Waratah Wynyard section of the pathway were completed in 2024-25 at a cost of \$9.196m. The project was delivered \$0.997 million under budget. These works are not considered part of ordinary Council business, as they were built for other parties and are excluded from the underlying result for Council.

Council invested an additional \$165,000 (higher than budgeted) in grants and events during 2024-25.

Council achieved energy efficiency across electricity, gas and fuel costs, being \$205,000 lower than budgeted.

Council made further savings compared to budget across materials and services (\$104,000).

These savings were offset by the operating expenses (\$1.462 million) that were identified and appropriately reclassified as part of the review of work in progress for the financial year. There was no allocated operational budget as these costs were initially and incorrectly budgeted as part of the capital program. Subsequently work completed by Council on the Crown owned Mount St and Three Mile Line roundabout has been excluded from the underlying result as the asset was constructed for another party and not considered part of ordinary Council business.

Notes to Financial Statements

for the year ended 30 June 2025

Note 1. Overview (continued)

Finance Costs

The total expected costs of rehabilitating Council's capped landfill over its life increased by \$197,000 (unwinding of the discount calculation). This amount was incurred as part of Council's annual review of its landfill rehabilitation provision and was not originally budgeted.

Other expenses

At year end Council recognises the contributions of its volunteers, as per accounting standards. Council recognised \$214,000 of Volunteers expense. This is not budgeted as it cannot be estimated in advance. This is offset by volunteer revenue.

(Profit)/Loss on disposal of assets

Loss on disposal of assets relates to assets disposed in the ordinary course of Council business.

Capital Items

Capital Grants

Capital grants reflect the meeting of performance obligations as part of capital program delivery. The increase reflects Council meeting performance obligations for revenue recognition.

Contributions – non monetary assets

Council received \$860,000 worth of contributed assets from developers as part of subdivisions.

Share of Profit of Joint Venture

Burnie Airport Corporation delivered a stronger than expected result and returned a dividend of \$166,000. Refer to note 10.2 for more details.

Notes to Financial Statements
for the year ended 30 June 2025

Note 1. Overview (continued)

1.5 Functions/Activities of the Council

1.5a Revenue, expenditure and assets attributable to each function

	Grants \$ '000	Other \$ '000	Total revenue \$ '000	Total ex- penditure \$ '000	Surplus / (deficit) \$ '000	Assets \$ '000
Corporate services						
2024 - 2025	28,604	37,849	66,453	(13,679)	52,774	62,233
2023 - 2024	2,497	29,960	32,457	(13,673)	18,784	50,822
Cultural activities						
2024 - 2025	96	807	903	(4,716)	(3,813)	35,998
2023 - 2024	80	646	726	(3,841)	(3,115)	26,863
Parks and recreation						
2024 - 2025	4,215	(26)	4,189	(6,297)	(2,108)	98,583
2023 - 2024	2	(358)	(356)	(4,327)	(4,683)	97,347
Public services						
2024 - 2025	—	171	171	(3,610)	(3,439)	43,432
2023 - 2024	—	166	166	(2,607)	(2,441)	43,181
Regulatory services						
2024 - 2025	12	3,058	3,070	(5,305)	(2,235)	18,932
2023 - 2024	17	2,876	2,893	(4,142)	(1,249)	19,297
Roads, streets and bridges						
2024 - 2025	3,537	(296)	3,241	(10,247)	(7,006)	269,096
2023 - 2024	1,749	(561)	1,188	(7,360)	(6,172)	263,757
Waste management						
2024 - 2025	—	5,583	5,583	(6,819)	(1,236)	7,977
2023 - 2024	—	5,551	5,551	(5,401)	150	6,978
Stormwater services						
2024 - 2025	—	2,210	2,210	(1,925)	285	142,958
2023 - 2024	—	1,867	1,867	(1,494)	373	140,541
Commercial activities						
2024 - 2025	—	166	166	—	166	3,509
2023 - 2024	—	61	61	—	61	3,402
Total						
2024 - 2025	36,464	49,522	85,986	(52,598)	33,388	682,718
2023 - 2024	4,345	40,208	44,553	(42,845)	1,708	652,188

Notes to Financial Statements
for the year ended 30 June 2025

Note 1. Overview (continued)

	2025 \$ '000	2024 \$ '000
1.5b Reconciliation of assets		
Current assets	34,994	23,419
Non-current assets	647,724	628,769
	682,718	652,188

1.5c Services

Corporate Services

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

Cultural Services

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

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.

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 influenced entities include Burnie Airport Corporation Unit Trust.

Notes to Financial Statements

for the year ended 30 June 2025

Note 2. Revenue

	2025 \$ '000	2024 \$ '000
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2.1 Rates and charges

Council uses Adjusted Assessed Annual Value (AAAV) as the basis of valuation of all properties within the municipality. The AAAV of a property is the estimated yearly rental income received from the property. The valuation base used to calculate general rates for 2024-25 was \$249,182,790 (2023-24 \$246,052,966). Government funds received in relation to pensioner rates rebates of \$873,005 were accounted for as rates and charges revenue (2023-24 \$852,191). The rate in the dollar for general rates varies depending on property type. A table of the relevant rates in the dollar is below:

	2024-25	2023-24
General/Vacant	11.2646	11.8603
Residential	7.5060	7.7622
Primary Production	7.7945	8.6629
Commercial (CBD)/Industrial	12.9675	13.6500
General rates	21,064	19,931
Waste service charge	5,068	4,721
Fire Levy	2,442	2,357
Stormwater service charges	2,210	1,994
Total rates and charges	30,784	29,003

The date of the latest general revaluation of land for rating purposes within the municipality was 30 June 2024 resulting in a new adjusted assessed annual vale (AAAV). New values were applied in the rating year commencing 1 July 2024.

Accounting policy

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

	2025 \$ '000	2024 \$ '000
2.2 Statutory fees and fines		
Infringements	453	461
Planning fees	216	203
Section 132 & 337 certificates	171	184
Licence fees	88	70
Total statutory fees and fines	928	918

Accounting policy

Statutory fees and fines are recognised as income when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

Notes to Financial Statements

for the year ended 30 June 2025

Note 2. Revenue (continued)

	2025 \$ '000	2024 \$ '000
2.3 User fees		
Parking revenue	1,892	1,782
Sales	202	148
Other fees and charges	2,071	2,077
Total user fees	4,165	4,007
User fees recognised over time	404	424
User fees recognised at a point in time	3,761	3,583

Accounting Policy

Council recognises revenue from user fees and charges at a point in time or over time as the performance obligation is completed and the customer receives the benefit of the goods / services being provided

	2025 \$ '000	2024 \$ '000
2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	21,807	4,065
State funded grants	14,494	181
Other	163	99
Totals	36,464	4,345

(a) Grants - recurrent

Federally funded grants

Commonwealth government financial assistance grants - General purpose (untied)	1,390	1,688
Commonwealth government financial assistance grants - roads (untied)	1,104	1,443

State funded recurrent grants

Cultural heritage "Arts Tasmania"	96	80
Transport services	56	56
Multi Sport Centre Feasibility	100	–
Australia Day	–	10
Lift Local Grant	–	20
Other contributions	120	57
Total recurrent grants	2,866	3,354

(b) Capital grants

Federally funded capital grants received specifically for new or upgraded assets

Commonwealth Government - Roads to Recovery	852	684
Commonwealth Government - Local Roads and Community Infrastructure Phase 03	–	250
Commonwealth Government - Local Roads and Community Infrastructure Phase 04	763	–
Commonwealth Government - Burnie Cultural Precinct - Commonwealth- Grant 01	5,000	–
Commonwealth Government - Burnie Cultural Precinct - Commonwealth- Grant 02	12,214	–
Commonwealth Government - McKenna Park Clubroom Upgrades	483	–
Total	19,312	934

Notes to Financial Statements
for the year ended 30 June 2025

Note 2. Revenue (continued)

	2025 \$ '000	2024 \$ '000
State funded capital grants received specifically for new or upgraded assets		
Black Spot Program	610	—
Fishing Platform & Boat Trailer Parking	370	—
Burnie Boat Ramp Concrete Landscaping	310	—
Bus stop Upgrade - Round 01	—	14
Bus Stop Upgrade - Round 02	43	—
North West Gateway Improvements	1,183	—
Black Spot Program 2024-25 - Futuna Avenue	430	—
Severe Weather Event	7,473	—
Coastal Pathway and Erosion Works	3,422	—
Netball Court Resurfacing	400	—
Other contributions	44	42
Total	14,285	56
Total capital grants	33,597	990
Timing of revenue recognition		
Grants recognised over time	30,195	40
Grants recognised at a point in time	6,269	4,305
Total Grants	36,464	4,345
(c) Unspent grants and contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Operating		
Balance of unspent funds at 1 July	80	80
Add: Funds received and not recognised as revenue in the current year	105	40
Less: Funds received in prior year but revenue recognised and funds spent in current year	(60)	(40)
Balance of unspent funds at 30 June	125	80
Capital		
Balance of unspent funds at 1 July	21,512	3,359
Add: Funds received and not recognised as revenue in the current year	11,643	18,513
Less: Funds received in prior year but revenue recognised and funds spent in current year	(21,512)	(360)
Balance of unspent funds at 30 June	11,643	21,512
Total unspent funds held as a contract liability	11,768	21,592

Accounting policy

Council recognises untied grant revenue and those without performance obligations when received. In cases where there is an enforceable agreement which contains sufficiently specific performance obligations, revenue is recognised as or when control of each performance obligations is satisfied. (i.e. when it transfers control of a product or provides a service.) A contract liability is recognised for unspent funds received in advance and then recognised as income as obligations are fulfilled.

The performance obligations are varied based on the agreement, but include obligations to complete capital works projects or complete programs of work which benefit the community.

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have a continued on next page ...

Notes to Financial Statements

for the year ended 30 June 2025

Note 2. Revenue (continued)

continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

If the transaction is a transfer of a financial asset to enable Council to acquire or construct a recognisable non-financial asset to be controlled by Council (i.e. an in-substance acquisition of a non-financial asset), a contract liability is recognised for the excess of the fair value of the transfer over any related amounts recognised and revenue as the unspent funds are expended at the point in time at which required performance obligations are completed.

For construction projects, this is generally as the construction progresses in accordance with costs incurred, since this is deemed to be the most appropriate measure of the completeness of the construction project as there is no profit margin. For the acquisitions of assets, revenue is recognised when the asset is acquired and controlled by the Council.

In both years the Commonwealth has made early payment of the Untied Financial Assistance Grants for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2024-25 by \$140,169 (2023-24, \$1,392,625). This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being higher by the same amount. Financial Assistance Grants are general grants and do not have sufficient specific performance obligations. As a result, they are recognised as income when received.

	2025 \$ '000	2024 \$ '000
2.5 Contributions		
Non-monetary assets		
Drainage	360	47
Roads	500	–
Buildings	–	2,229
Total	860	2,276
Total contributions	860	2,276

Accounting policy

Council recognises contributions without performance obligations when received. In cases where the contributions is for a specific purpose to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and income recognised as obligations are fulfilled.

	2025 \$ '000	2024 \$ '000
2.6 Interest		
Interest on investments	843	1,130
Interest on outstanding rates	202	205
Total interest	1,045	1,335

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

	2025 \$ '000	2024 \$ '000
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2.7 Other income

Notes to Financial Statements

for the year ended 30 June 2025

Note 2. Revenue (continued)

	2025 \$ '000	2024 \$ '000
Volunteer services	210	244
Rent received	761	761
Other	9,164	–
Total other income	10,135	1,005

Other income recognised over time	724	707
Other income recognised at a point in time	9,411	298

Accounting policy

Volunteer services

Council recognises the inflow of resources in the form of volunteer services where the fair value of those services can be reliably measured and Council would have purchased those services if they had not been donated.

Rent

Rents are recognised as revenue when the payment is due. Rental payments received in advance are recognised as a payable until they are due.

Other

Council recognised \$9.164 million in revenue based on performance obligations being met on completion of the Waratah-Wynyard Council section of the coastal pathway and the erosion revetments.

	2025 \$ '000	2024 \$ '000
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2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment

Property, infrastructure, plant and equipment

Proceeds of sale	260	2,577
Written down value of assets disposed	(1,632)	(2,344)
Total net gain/(loss) on disposal of property, infrastructure, plant and equipment	(1,372)	233

Accounting policy

Gains and losses on asset disposals

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

	2025 \$ '000	2024 \$ '000
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2.9 Investment revenue from water corporation

Dividend revenue received	994	994
Total Investment revenue from water corporation	994	994

Accounting policy

Investment revenue

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 3. Expenses

	2025 \$ '000	2024 \$ '000
3.1 Employee benefits		
Fringe benefits tax	101	69
Wages and salaries	9,442	9,306
Other employee costs	1,020	878
Superannuation	1,475	1,410
Workers compensation	239	228
	12,277	11,891
Less capitalised wages	(1,283)	(1,375)
Total employee benefits	10,994	10,516

Accounting policy

Employee benefits

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

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

	2025 \$ '000	2024 \$ '000
3.2 Materials and services		
Advertising and marketing	121	81
Levies and contributions	179	170
Contracts	5,249	5,085
Electricity	735	675
Insurance	595	540
Legal expenses	188	185
Materials and services	16,654	6,223
Landfill Rehabilitation	–	4,400
Memberships and subscriptions	200	223
Printing stationery and office supplies	110	76
Cost of goods sold	20	12
Total materials and services	24,051	17,670

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.

Notes to Financial Statements

for the year ended 30 June 2025

Note 3. Expenses (continued)

	2025 \$ '000	2024 \$ '000
3.3 Impairment of receivables		
Trade debtors	13	32
Total impairment of receivables	13	32

Accounting policy

Impairment expense

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 4.2.

	2025 \$ '000	2024 \$ '000
3.4 Depreciation and amortisation		
<i>Property</i>		
Buildings	2,331	1,677
	2,331	1,677
<i>Plant and equipment</i>		
Plant machinery and equipment	1,193	1,128
Fixtures fittings and furniture	128	125
Motor vehicles	264	213
	1,585	1,466
<i>Infrastructure</i>		
Roads and footpaths	4,698	4,374
Bridges and culverts	221	211
Stormwater	1,201	1,171
Telecommunications	23	25
Parks and recreation	1,294	1,188
Revaluations	41	45
	7,478	7,014
<i>Right-of-use of assets</i>		
Right-of-use of assets	1	1
	1	1
Total	11,395	10,158

Accounting policy

Depreciation and amortisation expense

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

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 3. Expenses (continued)

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

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

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

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

Fixed asset class	Period
Property	
Land	Unlimited
Land under roads	Unlimited
Buildings	20 - 125 years
Plant and Equipment	
Plant and Equipment	2 - 120 years
Motor vehicles	5 - 10 years
Fixtures, fittings and furniture	5 - 50 years
Heritage plant and equipment	Not depreciated
Infrastructure	
Roads and footpaths	0 - 100 years
Other assets	10 - 75 years
Bridges and culverts	20 - 80 years
Drainage	20 - 100 years
Telecommunications	3 - 10 years
Parks and recreation	10 - 100 years
Municipal revaluations	6 years
Right of use asset	Lease term

At the end of each annual reporting period, the depreciation method, useful life and residual value of each asset is reviewed. Any revisions are accounted for prospectively as a change in estimate.

	2025 \$ '000	2024 \$ '000

3.5 Finance costs

Finance costs

Interest - Borrowings	114	135
Unwinding of rehabilitation liability	341	187
Total finance costs	455	322

Accounting policy

Finance expense

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

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

Notes to Financial Statements
for the year ended 30 June 2025

Note 3. Expenses (continued)

	2025 \$ '000	2024 \$ '000
3.6 Other expenses		
External auditors' remuneration - Tasmanian Audit Office	70	62
External auditors' remuneration - Crowe Horwath	6	–
Internal auditors' remuneration - Synectic Accountants & Advisors	15	–
Councillor allowances	323	309
Direct Councillor expenses	14	31
Indirect Councillor expenses	83	32
Volunteer services	210	244
Election costs	16	9
Fire levies	2,428	2,334
Land tax	324	294
Water and sewer rates	464	470
Remissions and discounts	356	351
Audit Committee Costs	9	11
Total other expenses	4,318	4,147

Accounting policy

Other expenses

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 4. Current assets

	Note	2025 \$ '000	2024 \$ '000
4.1 Cash and cash equivalents			
Current			
Cash on hand		25	26
Cash at bank		30,505	14,915
Total current cash and cash equivalents		30,530	14,941
Council's cash and cash equivalents are subject to a number of external restrictions and internal commitments that limit amounts available for discretionary or future use. These include:			
Restricted funds			
Trust funds and deposits	7.2	379	78
Unspent grant funds with conditions	2.4	11,768	21,592
		12,147	21,670
Internal committed funds			
Employee provisions	7.3	825	984
Provision for legal costs		30	—
Long service leave		1,016	938
Landfill restoration	7.3	4,554	4,431
Committed funds		18,572	28,023
Total uncommitted cash and cash equivalents		11,958	(13,082)

Accounting policy

Cash and cash equivalents

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

Restricted and internally committed funds:

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

2025 grants shown as restricted assets relate to \$11,768 million for unspent grant funds for planning, design and redevelopment of the Burnie Arts and Function Centre, Urban Plan, Bus Stop upgrade round 3, South Burnie Bowls club redevelopment, Urban Rivers and Catchment program, Better Active Transport and Marinus Link education fund. The funds received are under an enforceable contract which requires Council to construct an identified asset that will be under Council's control on completion.

2024 grants shown as restricted assets relate to \$21.592 million for unspent grant funds for planning, design and construction of the Coastal pathway and Erosion revetment works from Cooee to Wynyard, creative learning spaces at the new cultural centre, construction of a boat trailer parking area near boat ramp, construction of fishing platform for the Burnie breakwater, North West Gateway Improvements plan, reconstruction of assets after severe weather events, Bus stop upgrade program-round 2, and Marinus Link education fund. The funds received are under an enforceable contract which requires Council to construct an identified asset that will be under Council's control on completion.

Notes to Financial Statements

for the year ended 30 June 2025

Note 4. Current assets (continued)

	2025 \$ '000	2024 \$ '000
4.2 Trades and other receivables		
Current		
Rates debtors	2,583	2,495
Accrued interest	86	68
Other accrued income	103	110
Sundry debtors	549	5,267
Parking infringement debtors	565	1,014
Net GST receivable	391	—
<i>Provisions for doubtful debts</i>		
Provision for expected credit loss	(519)	(1,096)
Total current trade and other receivables	3,758	7,858
Total trade and other receivables	3,758	7,858
Reconciliation of movement in expected credit loss		
Carrying amount at 1 July	1,096	1,064
Amounts written off during the year	(590)	—
Impairment loss recognised	13	32
Carrying amount at 30 June	519	1,096

For ageing analysis of the financial assets, refer to note 9.11(d)

Accounting policy

Trade and other receivables

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

For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 180 days past due have a significant increase in credit risk and those more than 365 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.

	2025 \$ '000	2024 \$ '000
4.3 Contract assets		
Current		
Other	314	—
Total	314	—

Notes to Financial Statements

for the year ended 30 June 2025

Note 4. Current assets (continued)

Accounting policy

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

Council reviews contractual assets for impairment. All of the projects below are expected to be completed and funds received within the next 12 months. There is no impairment.

Council recognised the following contract assets with customers:

- i) Local Roads and Community Infrastructure Program (LRCI) Phase 4
- ii) Mckenna Park Clubroom Upgrades

AASB7 Financial Instruments: Disclosures para 35A, requires quantitative disclosures to be considered as set out in paragraphs 35F-35N. This note includes the provision for Councils to disclose details relating to impairment and detail any loss assessment. Where a Council does not expect any ECL and nothing is past due this should be clearly stated. Where there is an assessment that there is impairment, disclosures similar to those at note 9.11(d) should be presented, including the movement in impairment and aging disclosures. (Alternatively such disclosures could be combined with note 9.11(d)).

Notes to Financial Statements
for the year ended 30 June 2025

Note 5. Other investments

	2025 \$ '000	2024 \$ '000
5.1 Investment in water corporation		
Opening balance	70,172	66,579
Fair Value adjustments on equity investment assets	1,369	3,593
Total Investment in water corporation	71,542	70,172

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

Accounting policy

Council has derived returns from the Water Corporation 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 at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date.

At 30 June 2025, Council holds a 3.71% ownership interest in TasWater which is based on schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Notes to Financial Statements
for the year ended 30 June 2025

Note 6. Non-current assets

	2025 \$ '000	2024 \$ '000
6.1 Property, infrastructure, plant and equipment		
Summary		
at cost	57,586	65,140
Less accumulated depreciation	(18,037)	(17,227)
	39,549	47,913
at fair value as at 30 June	905,224	864,616
Less accumulated depreciation	(372,118)	(357,354)
	533,106	507,262
Total	572,655	555,175
(a) Property		
Land		
at fair value as at 30 June	35,215	35,215
	35,215	35,215
Land under roads		
at fair value as at 30 June	67,258	67,258
	67,258	67,258
Total land	102,473	102,473
Buildings		
at fair value as at 30 June	173,808	165,985
Less accumulated depreciation	(59,780)	(55,546)
	114,028	110,439
Total buildings	114,028	110,439
Total property	216,501	212,912
(b) Plant and equipment		
Plant, machinery and equipment		
at cost	16,740	15,654
Less accumulated depreciation	(11,053)	(10,755)
	5,687	4,899
Fixtures, fittings and furniture		
at cost	5,482	4,985
Less accumulated depreciation	(4,654)	(4,100)
	828	885
Motor vehicles		
at cost	2,484	2,311
Less accumulated depreciation	(974)	(1,022)
	1,510	1,289

Notes to Financial Statements
for the year ended 30 June 2025

Note 6. Non-current assets (continued)

	2025 \$ '000	2024 \$ '000
Heritage plant and equipment		
at cost	2,892	1,708
Less accumulated depreciation	(546)	(546)
	2,346	1,162
Total plant and equipment	10,371	8,235
(c) Infrastructure		
Roads and footpaths		
at fair value as at 30 June	407,738	387,268
Less accumulated depreciation	(223,161)	(215,700)
	184,577	171,568
Bridges and culverts		
at fair value as at 30 June	19,898	18,818
Less accumulated depreciation	(8,911)	(8,722)
	10,987	10,096
Drainage		
at fair value as at 30 June	125,370	122,207
Less accumulated depreciation	(52,659)	(50,877)
	72,711	71,330
Telecommunications		
at cost	783	877
Less accumulated depreciation	(587)	(621)
	196	256
Parks and recreation		
at fair value as at 30 June	75,937	67,865
Less accumulated depreciation	(27,606)	(26,508)
	48,331	41,357
Municipal Revaluations		
at cost	245	245
Less accumulated depreciation	(223)	(183)
	22	62
Total infrastructure	316,824	294,669

Notes to Financial Statements
for the year ended 30 June 2025

Note 6. Non-current assets (continued)

	2025 \$ '000	2024 \$ '000
(d) Works in progress		
Buildings	22,205	14,771
Plant and equipment	172	1,175
Motor vehicles	47	109
Fixtures, fittings and furniture	—	—
Roads and footpaths	4,242	14,338
Drainage	283	622
Bridges & Culverts	60	—
Parks and recreation	1,951	8,345
Total works in progress	28,960	39,360
 Total property, infrastructure, plant and equipment	 572,656	 555,176

Notes to Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets (continued)

2025	as at 30/06/24		Asset class movements						as at 30/06/25	
	Balance at beginning of financial year \$ '000	Acquisition of assets \$ '000	Revaluation increments \$ '000	Revaluation decrements \$ '000	Depreciation and amortisation \$ '000	Written down value of disposals \$ '000	Impairment losses or items expensed \$ '000	Transfers from work in progress \$ '000	Balance at end of financial year \$ '000	
Property, infrastructure, plant and equipment										
Reconciliation of property, infrastructure, plant and equipment										
Property										
Land	35,215	—	—	—	—	—	—	—	—	35,215
Land under roads	67,258	—	—	—	—	—	—	—	—	67,258
Total land	102,473	—	—	—	—	—	—	—	—	102,473
Buildings	110,440	—	4,031	—	(2,331)	(51)	—	1,938	—	114,027
Total buildings	110,440	—	4,031	—	(2,331)	(51)	—	1,938	—	114,027
Total property	212,913	—	4,031	—	(2,331)	(51)	—	1,938	—	216,500
Plant and equipment										
Plant and equipment	4,900	—	—	—	(1,193)	(31)	—	2,018	—	5,694
Fixtures, fittings and furniture	885	—	—	—	(128)	(47)	—	114	—	824
Heritage plant and equipment	1,162	—	—	—	—	—	—	1,183	—	2,345
Motor vehicles	1,288	—	—	—	(264)	(72)	—	559	—	1,511
Total plant and equipment	8,235	—	—	—	(1,585)	(150)	—	3,874	—	10,374
Infrastructure										
Roads and footpaths	171,567	500	3,973	—	(4,698)	(621)	—	13,855	—	184,576
Bridges and culverts	10,096	—	237	—	(221)	(164)	—	1,040	—	10,988
Drainage	71,330	360	1,004	—	(1,201)	(126)	—	1,345	—	72,712
Telecommunications	256	—	—	—	(23)	(37)	—	—	—	196
Parks and recreation	41,358	—	667	—	(1,294)	(484)	—	8,085	—	48,332
Municipal revaluations	63	—	—	—	(41)	—	—	—	—	22
Total infrastructure	294,670	860	5,881	—	(7,478)	(1,432)	—	24,325	—	316,826
Works in progress										
Buildings	14,770	9,373	—	—	—	—	—	(1,938)	—	22,205
Plant and equipment	1,174	1,015	—	—	—	—	—	(2,018)	—	171
Motor vehicles	108	497	—	—	—	—	—	(559)	—	46
Fixtures, fittings and furniture	—	114	—	—	—	—	—	(114)	—	—
Roads and footpaths	14,338	4,941	—	—	—	—	—	(15,038)	—	4,241
Drainage	622	1,005	—	—	—	—	—	(1,345)	—	282
Bridges & Culverts	—	1,100	—	—	—	—	—	(1,040)	—	60
Parks and recreation	8,346	1,690	—	—	—	—	—	(8,085)	—	1,951
Total works in progress	39,358	19,735	—	—	—	—	—	(30,137)	—	28,956
Total property, infrastructure, plant and equipment	555,176	20,595	9,912	—	(11,394)	(1,633)	—	—	—	572,656

(a) Impairment losses or items expensed

Impairment losses are recognised in the Statement of comprehensive income under other expenses.

Reversals of impairment losses are recognised in the Statement of comprehensive income under other revenue.

Items of works in progress that were expensed instead of being capitalised are also recognised in the Statement of comprehensive income under other expenses (or detail where they have been presented)

Notes to Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets (continued)

	as at 30/06/23	Asset class movements						as at 30/06/24
		Balance at beginning of financial year \$ '000	Acquisition of assets \$ '000	Revaluation increments \$ '000	Revaluation decrements \$ '000	Depreciation and amortisation \$ '000	Written down value of disposals \$ '000	
2024								
Reconciliation of property, infrastructure, plant and equipment								
Property								
Land	31,696	—	3,519	—	—	(1,188)	1,188	—
Land under roads	26,838	—	40,420	—	—	—	—	67,258
Total land	58,534	—	43,939	—	—	(1,188)	1,188	—
Buildings	71,259	2,229	37,166	—	(1,677)	(27)	(203)	1,693
Total buildings	71,259	2,229	37,166	—	(1,677)	(27)	(203)	1,693
Total property	129,793	2,229	81,105	—	(1,677)	(1,215)	985	1,693
Plant and equipment								
Plant and equipment	4,408	1,829	—	—	(1,128)	(209)	—	4,900
Fixtures, fittings and furniture	993	17	—	—	(125)	—	—	885
Heritage plant and equipment	1,162	—	—	—	—	—	—	1,162
Motor vehicles	1,102	540	—	—	(213)	(141)	—	1,288
Total plant and equipment	7,665	2,386	—	—	(1,466)	(350)	—	8,235
Infrastructure								
Roads and footpaths	164,333	—	6,877	—	(4,374)	(265)	—	4,996
Bridges and culverts	9,902	—	405	—	(211)	—	—	10,096
Drainage	70,233	47	2,118	—	(1,171)	(126)	—	229
Telecommunications	281	—	—	—	(25)	—	—	256
Parks and recreation	40,133	—	1,228	—	(1,188)	(389)	203	1,371
Municipal revaluations	108	—	—	—	(45)	—	—	63
Total infrastructure	284,990	47	10,628	—	(7,014)	(780)	203	6,596
Works in progress								
Buildings	3,312	13,150	—	—	—	—	—	(1,692)
Plant and equipment	929	1,926	—	—	—	—	—	(1,681)
Motor vehicles	(18)	465	—	—	—	—	—	(339)
Fixtures, fittings and furniture	16	—	—	—	—	—	—	(16)
Roads and footpaths	4,161	15,173	—	—	—	—	—	(4,996)
Drainage	145	706	—	—	—	—	—	(229)
Parks and recreation	1,383	8,333	—	—	—	—	—	(1,370)
Bridges & Culverts	—	(2,201)	—	—	—	—	—	2,201
Total works in progress	9,928	37,552	—	—	—	—	—	(8,122)
Total property, infrastructure, plant and equipment	432,376	42,214	91,733	—	(10,157)	(2,345)	1,188	167
(a) Impairment losses or items expensed								

Impairment losses are recognised in the Statement of comprehensive income under other expenses.

Reversals of impairment losses are recognised in the Statement of comprehensive income under other revenue.

Items of works in progress that were expensed instead of being capitalised are also recognised in the Statement of comprehensive income under other expenses (or detail where they have been presented)

Notes to Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets (continued)

Accounting policy

Recognition and measurement of assets

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

Property, plant and equipment and infrastructure received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

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

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.

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

Revaluation

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

Land	Fair Value
Land under roads	Fair Value
Buildings	Fair Value
Plant and equipment	Cost
Motor vehicles	Cost
Fixture, fittings and furniture	Cost
Heritage plant and equipment	Cost
Roads and footpaths	Fair Value
Bridges and culverts	Fair Value
Drainage	Fair Value
Telecommunications	Cost
Parks and recreation	Fair Value
Municipal revaluation	Cost

Notes to Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets (continued)

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and equipment, motor vehicles, fixtures, fittings and furniture, heritage plant and equipment, telecommunications equipment and municipal revaluation, 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

Council undertakes a formal revaluation of land, buildings, and infrastructure assets on a regular basis to ensure valuations represent fair value. Valuations are performed either by experienced Council officers or independent experts. Between such valuations, Council considers, and when necessary, applies indexation to assets to ensure the carrying values continue to represent fair values.

Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

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

Impairment of Non-financial assets

Impairment losses are recognised in the statement of comprehensive income under other expenses.

Reversals of impairment losses are recognised in the statement of comprehensive income under other revenue.

Land under roads

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 6. Non-current assets (continued)

	Property \$ '000	Total \$ '000
6.2 Right-of-use assets		
a) Right-of-use assets		
2025		
Opening Balance at 1 July 2024	19	19
Additions	—	—
Depreciation expense	(1)	(1)
Balance at 30 June 2025	19	19
2024		
Opening Balance at 1 July 2023	20	20
Additions	1	1
Depreciation expense	(1)	(1)
Other	(1)	(1)
Balance at 30 June 2024	19	19

Accounting policy

Leases - Council as Lessee

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

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

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

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

	2025 \$ '000	2024 \$ '000
6.3 Other assets		
Current		
Prepayments	286	549
Total current other assets	286	549

Notes to Financial Statements
for the year ended 30 June 2025

Note 7. Current liabilities

	2025 \$ '000	2024 \$ '000
7.1 Trade and other payables		
Current		
Trade payables	2,263	4,788
Rates and charges in advance	1,161	1,076
Accrued expenses	842	2,069
Revenue received in advance	26	96
Total current trade and other payables	4,292	8,029

Accounting policy

Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

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

For ageing analysis of trade and other payables, refer to note 9.7

	2025 \$ '000	2024 \$ '000
7.2 Trust funds and deposits		
Current		
Proceeds from sale of unpaid rates	301	–
Refundable deposits, bonds and retentions	78	78
Total current trust funds and deposits	379	78

Accounting policy

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 7. Current liabilities (continued)

	Annual leave \$ '000	Long service leave \$ '000	Provision for landfill rehabilitation and aftercare \$ '000	Other \$ '000	Total \$ '000
7.3 Provisions					
2025					
Balance at the beginning of the financial year	984	1,097	4,431	–	6,512
Additional provisions	779	315	342	30	1,466
Provisions used	(938)	(160)	(219)	–	(1,317)
Balance at the end of the financial year	825	1,252	4,554	30	6,661
Current	825	1,016	234	30	2,105
Non-current	–	236	4,320	–	4,556
Total	825	1,252	4,554	30	6,661
2024					
Balance at the beginning of the financial year	942	1,302	–	60	2,304
Additional provisions	812	(35)	4,431	17	5,225
Provisions used	(770)	(170)	–	(77)	(1,017)
Balance at the end of the financial year	984	1,097	4,431	–	6,512
Current	984	938	219	–	2,141
Non-current	–	159	4,212	–	4,371
Total	984	1,097	4,431	–	6,512
				2025 \$ '000	2024 \$ '000

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

Weighted average increase in employee costs	5.00%	5.00%
Weighted average discount rates	3.45%	4.13%
Weighted average settlement period (days)	162	148
Employee Numbers	153	160

Accounting policy

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.

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 7. Current liabilities (continued)

	2025 \$ '000	2024 \$ '000
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levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

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

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.

(b) Landfill restoration

Accounting policy

Land fill Provision

The Council operated a refuse landfill site which ceased operations in 2005. Under Environmental Management and Pollution Control Act 1994 Council is obligated to restore the site to a particular standard. The forecast life is based upon the estimate time remaining to satisfy those requirements. Provision is made for rehabilitation costs to be incurred in future years by estimating the future costs based on current legislative requirements. This future cost is discounted back to present value at balance date. At each balance date the discounting is unwound as a finance cost. Each year at the balance date the liability is reassessed to ensure the provision represents an accurate reflection of the future costs. Where there is an asset value available an adjustment is made against the asset, otherwise the adjustment is expensed. Council does not expect to receive reimbursement from a third party.

Key assumptions:

- discount rate	3.21%	4.41%
- index rate	3.10%	3.70%

Notes to Financial Statements

for the year ended 30 June 2025

Note 7. Current liabilities (continued)

	2025 \$ '000	2024 \$ '000
7.4 Lease Liabilities		
Current		
Lease liabilities	1	1
Total current lease liabilities	1	1
Non-current		
Lease liabilities	16	16
Total non-current lease liabilities	16	16

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

	Minimum lease payments due						Total \$ '000
	Within 1 Year \$ '000	1-2 Years \$ '000	2-3 Years \$ '000	3-4 Years \$ '000	4-5 Years \$ '000	After 5 Years \$ '000	
As at 30 June 2025							
Lease payments	2	2	2	2	2	17	27
Finance charges	(1)	(1)	(1)	(1)	(1)	(5)	(10)
Net present value	1	1	1	1	1	12	17
As at 30 June 2024							
Lease payments	2	2	2	1	1	19	27
Finance charges	(1)	(1)	(1)	–	(1)	(6)	(10)
Net present value	1	1	1	1	–	13	17

Accounting policy

Leases - Council as Lessee

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

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

Short-term leases and leases of low-value assets

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

Notes to Financial Statements
for the year ended 30 June 2025

Note 7. Current liabilities (continued)

	2025 \$ '000	2024 \$ '000
7.5 Contract liabilities		
Current		
Funds received to acquire or construct an asset controlled by Council	11,643	21,512
Funds received prior to performance obligation being satisfied (Upfront payments)	125	80
Total grants received in advance	11,768	21,592
Total current contract liabilities	11,768	21,592
Revenue recognised that was included in the contract liability balance at the beginning of the period		
Funds to construct Council controlled assets	16,760	360
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15	60	40
	16,820	400

Accounting policy

Council recognised the following contractual liabilities:

Grant funds received in advance include funding for planning, design and redevelopment of the Burnie Arts and Function Centre, Urban Plan, Netball court resurfacing, Bus Stop upgrade round 3, South Burnie Bowls club redevelopment, Urban Rivers and Catchment program, Better Active Transport and Marinus Link education fund. The funds received are under an enforceable contract which requires Council to construct an identified asset that will be under Council's control on completion. The revenue is recognised as Council constructs the asset, and the contract liability reflects the funding received, which cannot yet be recognised as revenue. Revenue is expected to be recognised in the next 12 months. Funds received before performance obligations are satisfied (upfront payments) include the Marinus link- community and education fund and Arts Tasmania. Revenue is recognised as the performance obligations are satisfied with the corresponding contract liability being reduced.

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

Notes to Financial Statements
for the year ended 30 June 2025

Note 8. Non-current liabilities

	2025 \$ '000	2024 \$ '000
8.1 Interest-bearing loans and borrowings		
Current		
Borrowings - secured	1,048	1,029
	1,048	1,029
Non-current		
Borrowings - secured	4,388	5,436
	4,388	5,436
Total	5,436	6,465
a) The maturity profile for Council's borrowings is:		
Not later than one year	1,048	1,029
Later than one year and not later than five years	4,388	4,309
Later than five years	–	1,127
Total	5,436	6,465

Accounting policy

Interest bearing liabilities

The borrowing capacity of Council is limited by the Local Government Act 1993. Interest bearing liabilities are initially recognised at fair value, net of transaction costs incurred. Subsequent to initial recognition these liabilities are measured at amortised cost. Any difference between the proceeds (net of transaction costs) and the redemption amount is recognised in the Statement of Comprehensive Income over the period of the liability using the effective interest method.

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information

	Balance at beginning of reporting year \$ '000	Increment \$ '000	Decrement \$ '000	Balance at end of reporting year \$ '000
9.1 Reserves				
(a) Asset revaluation reserves				
2025				
Property				
Land	24,626	–	–	24,626
Land under roads	42,932	–	–	42,932
Buildings	56,288	4,031	–	60,319
	123,846	4,031	–	127,877
Infrastructure				
Roads and footpaths	101,899	3,973	–	105,872
Bridges and culverts	6,517	237	–	6,754
Drainage	46,755	1,004	–	47,759
Parks and recreation	19,150	667	–	19,817
Car parks	2,500	–	–	2,500
	176,821	5,881	–	182,702
Associate				
Investment in Joint Venture	2,528	–	–	2,528
	2,528	–	–	2,528
Total asset revaluation reserves	303,195	9,912	–	313,107
2024				
Property				
Land	21,108	3,518	–	24,626
Land under roads	2,512	40,420	–	42,932
Buildings	19,122	37,166	–	56,288
	42,742	81,104	–	123,846
Infrastructure				
Roads and footpaths	95,022	6,877	–	101,899
Bridges and culverts	6,112	405	–	6,517
Drainage	44,637	2,118	–	46,755
Parks and recreation	17,922	1,228	–	19,150
Car parks	2,500	–	–	2,500
	166,193	10,628	–	176,821
Associate				
Investment in Joint Venture	2,528	–	–	2,528
	2,528	–	–	2,528
Total asset revaluation reserves	211,463	91,732	–	303,195

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

Notes to Financial Statements
for the year ended 30 June 2025

Note 9. Other financial information (continued)

	Balance at beginning of reporting year \$ '000	Increment \$ '000	Decrement \$ '000	Balance at end of reporting year \$ '000
(b) Fair value reserve				
2025				
Equity Investment assets				
Investment in water corporation	12,289	1,369	—	13,658
Total fair value reserve	12,289	1,369	—	13,658
2024				
Equity Investment assets				
Investment in water corporation	8,696	3,593	—	12,289
Total fair value reserve	8,696	3,593	—	12,289

Council has to designate its investment in TasWater as an equity investment at fair value through other comprehensive income. Subsequent changes in fair value are reflected in the reserve and will not be reclassified through the profit or loss when derecognised.

	2025 \$ '000	2024 \$ '000
Total reserves	326,765	315,485

	2025 \$ '000	2024 \$ '000
Result from continuing operations	33,388	1,706
Depreciation/amortisation	11,394	10,157
Depreciation of right-of-use assets	1	1
Profit/(loss) on disposal of property, infrastructure, plant and equipment	1,372	(233)
Impairment losses	13	32
Contributions - Non-monetary assets	(860)	(2,276)
Net share of net profits of associates and joint ventures	(166)	(61)
Capital grants received specifically for new or upgraded assets	(33,597)	(990)

Change in assets and liabilities:

(Increase)/decrease in trade and other receivables	238	(3,902)
(Increase)/decrease in inventories	(34)	(6)
Increase/(decrease) in other assets	323	281
Increase/(decrease) in trade and other payables	352	3,547
Increase/(decrease) in provisions	149	4,021
(Decrease)/increase in other liabilities	45	—
Net cash provided by/(used in) operating activities	12,618	12,277

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

9.3 Reconciliation of liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

	Interest-bearing loans and borrowings \$ '000
2025	
Balance as at 1 July 2024	6,465
Changes from financing cash flows:	
Cash received	—
Cash paid	(1,029)
Balance as at 30 June 2025	<u>5,436</u>
2024	
Balance as at 1 July 2023	7,597
Changes from financing cash flows:	
Cash received	—
Cash paid	(1,132)
Balance as at 30 June 2024	<u>6,465</u>

9.4 Superannuation

Council contributes to accumulation superannuation schemes on behalf of a number of employees; however, the Council has no ongoing responsibility to make good any deficiencies that may occur in those schemes. Council no longer makes payments to any defined benefit funds.

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

	2025 \$ '000	2024 \$ '000
Funds		
Accumulation funds	1,475	1,410
	<u>1,475</u>	<u>1,410</u>

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

9.5 Commitments

The Council has entered into the following commitments. Commitments are not recognised in the Balance Sheet. Commitments are disclosed at their nominal value and presented inclusive of the GST payable.

	Not later than 1 year \$ '000	Later than 1 year and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
2025				
Capital expenditure commitments				
Buildings	739	—	—	739
Parks and Reserves	—	—	—	—
Plant and equipment	—	—	—	—
Waste	170	—	—	170
Transport	—	—	—	—
Total capital expenditure commitments	909	—	—	909
Contractual commitments				
Air conditioner maintenance	—	—	—	—
Animal Management	120	380	—	500
Annual weed spraying services	—	—	—	—
Aquatic Centre - gas supply	—	—	—	—
Bridge management	—	—	—	—
Burnie Works Grant Funding	17	17	—	34
Business North West Promotion Funding	113	113	—	226
Cleaning contracts for Council buildings	276	573	—	849
Community Grants and Events	113	33	—	146
Fire system management	30	—	—	30
Lift maintenance	—	—	—	—
Management - Aquatic Centre	534	2,272	12	2,818
Performances and events	35	—	—	35
Security services	—	—	—	—
Supply of electricity	—	—	—	—
Waste management	4,320	19,449	2,769	26,538
Other	18	—	—	18
Total contractual commitments	5,576	22,837	2,781	31,194

Notes to Financial Statements
for the year ended 30 June 2025

Note 9. Other financial information (continued)

	Not later than 1 year \$ '000	Later than 1 year and not later than 5 years \$ '000	Later than 5 years \$ '000	Total \$ '000
2024				
Capital expenditure commitments				
Buildings	7,539	—	—	7,539
Parks and Reserves	2,809	—	—	2,809
Plant and equipment	695	—	—	695
Waste	—	—	—	—
Transport	626	—	—	626
Total capital expenditure commitments	11,669	—	—	11,669
Contractual commitments				
Contractual commitments at end of financial year but not recognised in the financial report are as follows:				
Air conditioner maintenance	30	—	—	30
Animal Management	—	—	—	—
Annual weed spraying services	—	—	—	—
Aquatic Centre - gas supply	56	—	—	56
Bridge management	14	—	—	14
Burnie Works Grant Funding	—	—	—	—
Business North West Promotion Funding	—	—	—	—
Cleaning contracts for Council buildings	340	830	—	1,170
Community Grants and Events	72	18	—	90
Fire system management	39	37	—	76
Lift maintenance	7	—	—	7
Management - Aquatic Centre	529	2,264	614	3,407
Performances and events	29	—	—	29
Security services	230	—	—	230
Supply of electricity	357	—	—	357
Waste management	3,063	12,438	3,306	18,807
Other	82	—	—	82
Total contractual commitments	4,848	15,587	3,920	24,355

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

9.6 Operating leases as lessor

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).

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

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

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

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

	2025 \$ '000	2024 \$ '000
Maturity analysis of operating lease payments to be received		
Year 1	386	284
Year 2	261	287
Year 3	164	205
Year 4	77	130
Year 5	54	56
Later than 5 years	105	142
Total	1,047	1,104

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

Lease income on operating leases	722	700
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Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

9.7 Financial instruments

Managing financial risk

Council has exposure to the following risks from its use of financial instruments:

- (a) Interest rate risk
- (b) Credit risk
- (c) Liquidity risk; and
- (d) Market risk.

The General Manager has overall responsibility for the establishment and oversight of Council's risk management framework. Risk management policies are established to identify and analyse risks faced by Council, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(a) 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 used. Non-derivative interest bearing assets are predominantly short term liquid assets. Council's interest rate liability risk arises primarily from long term loans and borrowings at fixed rates which exposes us to fair value interest rate risk.

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

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

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

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1993. Council manage interest rate risk by adopting an investment policy that ensures:

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

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

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

	Weighted average interest rate	Floating interest rate	Fixed interest maturing in				Non- interest bearing \$ '000	Total \$ '000				
			1 year or less \$ '000	Over 1 to 5 years \$ '000	More than 5 years \$ '000							
2025												
Financial assets												
Cash and cash equivalents	3.81%	30,505	—	—	—	25	30,530					
Trade and other receivables - Rates	10.14%	—	2,582	—	—	—	—	2,582				
Trade and other receivables - Other	0.00%	—	—	—	—	1,176	1,176					
Investment in water corporation	—	—	—	—	—	71,542	71,542					
Investment in Joint Venture	0.00%	—	—	—	—	3,507	3,507					
Total financial assets		30,505	2,582	—	—	76,250	109,337					
Financial liabilities												
Trade and other payables	—	—	—	—	—	4,292	4,292					
Trust funds and deposits	—	—	—	—	—	379	379					
Interest-bearing loans and borrowings	1.74%	—	1,048	4,388	—	—	5,436					
Total financial liabilities		—	1,048	4,388	—	4,671	10,107					
Net financial assets (liabilities)		30,505	1,534	(4,388)	—	71,579	99,230					
2024												
Financial assets												
Cash and cash equivalents	4.35%	14,915	—	—	—	26	14,941					
Trade and other receivables - Rates	9.85%	—	2,495	—	—	—	—	2,495				
Trade and other receivables - Other	0.00%	—	—	—	—	5,364	5,364					
Investment in water corporation	—	—	—	—	—	70,172	70,172					
Investment in Joint Venture	0.00%	—	—	—	—	3,402	3,402					
Total financial assets		14,915	2,495	—	—	78,963	96,373					
Financial liabilities												
Trade and other payables	—	—	—	—	—	8,030	8,030					
Trust funds and deposits	—	—	—	—	—	79	79					
Interest-bearing loans and borrowings	1.76%	—	1,029	4,309	1,127	—	6,465					
Total financial liabilities		—	1,029	4,309	1,127	8,109	14,574					
Net financial assets (liabilities)		14,915	1,466	(4,309)	(1,127)	70,854	81,799					

(b) Credit 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 have exposure to credit risk on some financial assets included in our Statement of Financial Position.

To help manage this risk:

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

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

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

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

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.7.

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

	Financial Institutions (min A2 short term) \$ '000	Government agencies (BBBB credit rating) \$ '000	Other \$ '000	Total \$ '000
2025				
Cash and cash equivalents	30,530	—	—	30,530
Trade and other receivables	—	—	3,758	3,758
Total contractual financial assets	30,530	—	3,758	34,288
2024				
Cash and cash equivalents	14,941	—	—	14,941
Trade and other receivables	—	—	7,858	7,858
Total contractual financial assets	14,941	—	7,858	22,799
				2025 \$ '000
				2024 \$ '000

Ageing of trade and other receivables

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

Current (not yet due)	163	4,043
Past due by up to 30 days	85	15
Past due between 31 and 180 days	84	31
Past due between 181 and 365 days	3	13
Past due by more than 1 year	21	17
Total trade and other receivables	356	4,119

Ageing of individually impaired trade and other receivables

At balance date, other debtors representing financial assets with a nominal value of \$94,632 (2023-24: \$51,696) were impaired. The amount of the provision raised against these debtors was \$30,092 (2023-24: \$10,691). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

	2025 \$ '000	2024 \$ '000
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Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

	2025 \$ '000	2024 \$ '000
Current (not yet due)	—	—
Past due by up to 30 days	—	—
Past due between 31 and 180 days	16	—
Past due between 181 and 365 days	1	3
Past due by more than 1 year	13	8
Total trade and other receivables	30	11

(c) Liquidity risk

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

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

To help reduce these risks we:

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

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to note 7.4.

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

Financial liabilities

	6 months 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
2025							
Trade and other payables	4,292	—	—	—	—	4,292	4,292
Trust funds and deposits	379	—	—	—	—	379	379
Interest-bearing loans and borrowings	522	526	1,067	3,321	—	5,436	5,436
Total financial liabilities	5,193	526	1,067	3,321	—	10,107	10,107
2024							
Trade and other payables	8,030	—	—	—	—	8,030	8,030
Trust funds and deposits	78	—	—	—	—	78	78
Interest-bearing loans and borrowings	512	517	1,048	3,261	1,127	6,465	6,465
Total financial liabilities	8,620	517	1,048	3,261	1,127	14,573	14,573

(d) Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. Council's exposures to market risk are primarily through interest rate risk with only insignificant exposure

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

to other price risks and no exposure to foreign currency risk. Refer to the previous Interest Rate risk discussion for details on market risk exposures.

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:

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

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

	Interest rate risk -1% -100 basis points		Interest rate risk +1% +100 basis points		
	\$ '000	Profit \$ '000	Equity \$ '000	Profit \$ '000	
				Equity \$ '000	
2025					
Financial assets:					
Cash and cash equivalents	30,530	(305)	(305)	305	
Rate debtors	3,758	(26)	(26)	26	
Financial liabilities:					
Interest-bearing loans and borrowings	5,436	54	54	(54)	
2024					
Financial assets:					
Cash and cash equivalents	14,941	(149)	(149)	149	
Financial liabilities:					
Interest-bearing loans and borrowings	6,465	65	65	(65)	

Fair value

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

	Total carrying amount as per the Statement of Financial Position	Total carrying amount as per the Statement of Financial Position	Aggregate net fair value 2025 \$ '000	Aggregate net fair value 2024 \$ '000		
	2025	2024				
	\$ '000	\$ '000				
Financial instruments						
Financial assets						
Cash and cash equivalents	30,530	14,941	30,530	14,941		
Trade and other receivables	3,758	7,858	3,758	7,858		
Investment in water corporation	71,542	70,172	71,542	70,172		
Investment in Joint Venture	3,507	3,402	3,507	3,402		
Total financial assets	109,337	96,373	109,337	96,373		
Financial liabilities						

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

	Total carrying amount as per the Statement of Financial Position	Total carrying amount as per the Statement of Financial Position	Aggregate net fair value	Aggregate net fair value
	2025	2024	2025	2024
	\$ '000	\$ '000	\$ '000	\$ '000
Trade and other payables	4,293	8,029	4,293	8,029
Trust funds and deposits	379	78	379	78
Interest-bearing loans and borrowings	5,436	6,465	5,436	6,465
Total financial liabilities	10,108	14,572	10,108	14,572

9.8 Fair value measurements

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

Investment in Joint Venture

Investment in Water corporation

Property, infrastructure plant and equipment

- Land
- Land under roads
- Buildings
- Roads and footpaths
- Parks and recreation
- Bridges and culverts
- Stormwater

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 2025.

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.

Note	Level 1 \$ '000	Level 2 \$ '000	Level 3 \$ '000	Total \$ '000
As at 30 June 2025				
Recurring fair value measurements				
Land	6.1	—	35,215	—
Land under roads	6.1	—	67,258	—
Buildings	6.1	—	24,434	89,593
				114,027

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

	Note	Level 1 \$ '000	Level 2 \$ '000	Level 3 \$ '000	Total \$ '000
Roads and footpaths	6.1	—	—	184,577	184,577
Parks and recreation		—	—	48,331	48,331
Bridges and culverts	6.1	—	—	10,987	10,987
Stormwater	6.1	—	—	72,711	72,711
Investment in water corporation	5.1	—	—	70,172	70,172
Investment in Joint Venture		—	—	3,341	3,341
		—	126,907	479,712	606,619

As at 30 June 2024

Recurring fair value measurements

Land	6.1	—	35,215	—	35,215
Land under roads	6.1	—	67,258	—	67,258
Buildings	6.1	—	40,218	70,221	110,439
Roads and footpaths	6.1	—	—	171,568	171,568
Parks and recreation		—	—	41,357	41,357
Bridges and culverts	6.1	—	—	10,096	10,096
Stormwater	6.1	—	—	71,330	71,330
Investment in water corporation	5.1	—	—	70,172	70,172
Investment in Joint Venture		—	—	3,402	3,402
		—	142,691	438,146	580,837

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 between levels of the fair value hierarchy.

(b) Highest and best use

AASB 13 Fair Value Measurement, requires the fair value of non-financial assets to be calculated based on their "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.

Investment in TasWater

Refer to note 5.1 for valuation and significant inputs.

Investment in Joint Venture

Refer to note 10.2 for valuation and significant inputs.

Land

Land fair values were determined by the Valuer-General's office, Tasmania, effective 1 July 2024. Since that date to ensure the current values represent fair value, Council have applied indexes per the below as of 30 June 2025, against the Valuer-General's last full valuation performed in 2019-20. The next full valuation is planned for 30 June 2026. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. All freehold land reserved for public open space is valued at a discount of X percent to market value based on legal precedents. The most significant input into this valuation approach is price per square metre.

Land Classification

Land Classification	Adjustment Factor
Non-Vacant Other	1.50
Vacant Residential	1.70
Non-Vacant Commercial	1.50

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

Non-Vacant Community Services	1.50
Primary Production	1.80
Vacant Industrial	1.50
Non-Vacant Industrial	1.50
Non-Vacant Residential	1.70

Land under roads

Land under roads is based on valuations determined by the Valuer-General effective 30 June 2024, using site values adjusted for englobo (undeveloped and/or un-serviced) characteristics, access rights, private interests of other parties and entitlements of infrastructure assets and services. This adjustment is an unobservable input in the valuation.

The determination and approach of the value of the Land Under Road network applies current adjusted land values and areas for all properties within the municipality, by Primary Classification Code, to arrive at \$ rate per m²/ha for each Classification, then apply a discount to arrive at an average \$ rate per m²/ha for Residential, Commercial, Industrial, Industrial, Primary Production, Community Services and Other.

Land under roads has not been revalued during this financial year as this adjustment is an unobservable input in the valuation. (Valuer-General has confirmed the valuation of Land under council roads/rail is undertaken every five (5) years. The next revaluation will be in June 2029.

Buildings

A full revaluation of buildings was undertaken by an independent valuer, APV Valuers and Asset Management, effective 30 June 2024. Per the Burnie City Council revaluation guideline, Buildings are revalued using the fair value provided by a suitably qualified property valuer as deemed necessary but at most every five years.

The level 3 assets have been indexed by applying the Residential Building Construction Tasmania Index applied at 30 June 2025 using the 31st March 2025 ABS index rates. The rate is 4.30%. The level 2 assets have been indexed by applying the Consumer Price Index - All Groups- Hobart, applied on 30 June 2025 using 31st March 2025 ABS index rates. The rate is 1.40%.

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 considering both physical characteristics as well as holistic factors such as functionality, capability, utilisation and obsolescence. The next full revaluation for the building asset class will be on 30th June 2029.

Infrastructure assets

Council infrastructure assets (excluding municipal revaluation) comprising of roads and footpaths, bridges and culverts, parks and recreation and drainage assets, were fair valued using written down current replacement cost.

This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset. CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business.

The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output. The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on 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 3.3.

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.

Transport

A full valuation of Transport was undertaken by Council's technical services division effective 30 June 2021, using replacement rates determined by Council's technical services division. The assets have been indexed this year by applying the Road and

Notes to Financial Statements

for the year ended 30 June 2025

Note 9. Other financial information (continued)

Bridge Construction Index, with indexation applied on 30 June 2025 using the 31 March 2025 ABS index rates. The rate is 2.20%. The next full revaluation for the Transport asset class will be on 30th June 2026.

Parks

A full revaluation of parks and recreation assets was undertaken by Council's technical services team effective 30 June 2021. The assets have been indexed each year by applying the Consumer Price Index, All Groups for Hobart. The indexation has been applied on 30 June 2025 using the 31 March 2025 ABS index rates. The rate is 1.40%. The next full revaluation for the Parks asset class will be on 30th June 2026.

Bridges & Culverts

Independent valuer, AusSpan, effective June 2021, undertook a full valuation of bridge assets. The assets have been indexed this year by applying the Road and Bridge Construction Index, with indexation applied on 30 June 2025 using the 31 March 2025 ABS index rates. The rate is 2.20%.

Stormwater

A full valuation of drainage infrastructure/ Stormwater was undertaken by Council's Engineer effective 30 June 2023. The stormwater assets are indexed, outside of the formal revaluation process, yearly using the Consumer Price Index, All Groups for Hobart. The indexation has been applied on 30 June 2025 using the 31 March 2025 ABS index rates. The rate is 1.40%. The next full revaluation for the Stormwater asset class will be on 30th June 2028.

(d) Changes in recurring level 3 fair value measurements

The changes in level 3 assets with recurring fair value measurements are detailed in note 6.1.

Investment in Water Corporation, which is classified as level 3, has been separately disclosed in note 5.1.

Investment in Joint Venture, which is classified as level 3, has been separately disclosed in note 10.2.

(e) Valuation processes

Council's current policy for the valuation of land, buildings and infrastructure assets is set out in notes 6.1 and 6.2.

Valuation policy for Investment in Water Corporation is disclosed in note 5.1. Valuation policy for Investment in Joint Venture is disclosed in note 10.2.

(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 measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.1 is provided by Tascorp (level 2). OR The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (level 2).

The carrying amounts of trade receivables and trade payables are assumed to approximate their fair values due to their short-term nature (Level 2).

9.9 Events occurring after balance date

There are no events after balance date

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters

10.1 Related party transactions

(i) Councillor remuneration

Name	Position	Period	Short term employee benefits			Total Expenses ²	Total allowances and expenses section 72
			Allowances	Vehicles ¹	Total Compensation AASB 124		
2025							
Mrs T Brumby	Mayor/Councillor	Full Year	92,360	—	92,360	6,858	99,218
Ms G Simpson	Deputy Mayor	Full Year	47,013	—	47,013	1,381	48,394
Mr T Aitken	Councillor	Full Year	26,388	—	26,388	1,145	27,533
Mr A Boyd ³	Councillor	10/10/2024 - 30/06/2025	19,392	—	19,392	232	19,624
Mr K Dorsey	Councillor	Full Year	26,388	—	26,388	2,715	29,103
Mr J Grave	Councillor	Full Year	26,388	—	26,388	382	26,770
Mrs A Keygan	Councillor	Full Year	26,388	—	26,388	492	26,880
Mr S Kons ⁴	Councillor	01/07/2024 - 25/09/2024	6,024	—	6,024	—	6,024
Mr C Lynch	Councillor	Full Year	26,388	—	26,388	595	26,983
Mr D Pease	Councillor	Full Year	26,388	—	26,388	—	26,388
Total			323,117	—	323,117	13,800	336,917
2024							
Mrs T Brumby	Mayor / Councillor	Full Year	88,194	—	88,194	13,946	102,140
Ms G Simpson	Deputy Mayor	Full Year	44,893	—	44,893	1,160	46,053
Mr T Aitken	Councillor	Full Year	25,198	—	25,198	928	26,126
Mr A Boyd ³			—	—	—	—	—
Mr K Dorsey	Councillor	Full Year	25,198	—	25,198	2,059	27,257
Mr J Grave	Councillor	Full Year	25,198	—	25,198	432	25,630
Mrs A Keygan	Councillor	Full Year	25,198	—	25,198	464	25,662
Mr S Kons ⁴	Councillor	Full Year	25,198	—	25,198	—	25,198
Mr C Lynch	Councillor	Full Year	25,198	—	25,198	2,242	27,440
Mr D Pease	Councillor	Full Year	25,198	—	25,198	—	25,198
Total			309,473	—	309,473	21,231	330,704

(1) Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

(2) Section 72(1)cb of the Local Government Act 1993 requires the disclosure of expenses paid to Councillors. The main category of Councillor expenses directly relates to communications (i.e. telephone, internet costs). Other areas of expenses include seminars, functions and professional development, plus out-of-pocket costs (i.e. meals, travel and accommodation) associated with attending a seminar or function, as well as dependant person care. All costs claimed are in accordance with the Local Government Act 1993 and associated General Regulations

Notes to Financial Statements
for the year ended 30 June 2025

Note 10. Other matters (continued)

(3) Cr Boyd made Declaration of Office 10 October 2024 following resignation of Cr Kons

(4) Cr Kons resigned as Councillor 20 September 2024

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

(ii) Key management personnel remuneration

Name	Position	Period	Renumeration band	Short term employee benefits			Post employment benefits				Total \$
				Salary ¹	Vehicles ²	Other allowances and benefits ³	Superannuation ⁴	Termination benefits ⁵	Non- monetary benefits ⁶		
2025											
Mr S Crawford	General Manager	16/12/2024 - 30/06/2025	\$160,001 - \$180,000	125,103	13,225	–	16,889	–	17,660	172,877	
Mr S Overland	General Manager	01/07/2024 - 03/11/2024	\$100,001 - \$120,000	89,199	8,398	1,348	9,812	19,339	(23,816)	104,280	
Mrs B Lynch	Director - Corporate and Commercial Services	01/07/2024 - 25/05/2025	\$240,001 - \$260,000	185,904	18,194	1,738	25,097	77,400	(49,156)	259,177	
Mr D Aherne ⁶	Director - Operations		\$260,001 - \$280,000	196,361	23,349	3,319	26,957	–	11,327	261,313	
Acting arrangements											
Mr J Denny	Acting Director - Operations	04/11/2024 - 13/12/2024		17,789	–	–	2,402	–	–	20,191	
Total				614,356	63,166	6,405	81,157	96,739	(43,985)	817,838	
2024											
Mr S Overland	General Manager	Full Year	\$280,001 - \$300,000	241,594	22,628	1,528	29,182	–	1,389	296,321	
Mrs B Lynch	Director - Corporate and Commercial Services	Full Year	\$240,001 - \$260,000	190,797	19,436	1,511	26,072	–	17,672	255,488	
Mr D Aherne ⁶	Director - Operations	Full Year	\$220,001 - \$240,000	177,938	20,339	–	24,306	–	3,048	225,631	
Subtotal				610,329	62,403	3,039	79,560	–	22,109	777,440	
Total				610,329	62,403	3,039	79,560	–	22,109	777,440	

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

⁽²⁾ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

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

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

⁽⁵⁾ Termination benefits include all forms of benefit paid or accrued as a consequence of termination.

⁽⁶⁾ Non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc)

⁽⁶⁾ Mr D Aherne acted in role of General Manager 04/11/2024 - 15/12/2024

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

(iii) Transactions with related parties

Transactions with related parties	Purchases	Sales	Owed to Council
A.H. Pease Shoe Store	290	-	-
Tuffwear	-	-	122
Flex Realty	11,550		
Interest in Joint Venture			
Burnie Airport Corporation	-	14,676	-125

Transactions with joint ventures

Transactions with joint ventures are detailed above

Transactions with subsidiaries and associates

There were no transactions with subsidiaries and associates in the 2024-25 financial year.

Transactions with related parties

In accordance with s84(2)(b) of the Local Government Act 1993, the General Manager has been notified in respect interests in the following entities with which the Council has major financial dealings:

Nature of Transactions: Purchase of uniform for staff from a local shoe store and uniform supplier, operated by a Councillor, purchased on normal market terms

Amount of Transactions: 290

Outstanding balances, including commitments at year end: 0

Terms and Conditions Net 30 Days

Provision for doubtful debts: 0

The expense recognised during the period relating to bad or doubtful debts due from related parties: 0

Nature of Transactions: Corporate rental of a premises, operated by a Councillor, purchased on normal market terms

Amount of Transactions: 11,550

Outstanding balances, including commitments at year end: 0

Terms and Conditions Net 30 Days

Provision for doubtful debts: 0

The expense recognised during the period relating to bad or doubtful debts due from related parties: 0

Nature of Transactions: Reserved parking, sold on normal market terms

Amount of Transactions: 122

Outstanding balances, including commitments at year end: 122

Notes to Financial Statements for the year ended 30 June 2025

Note 10. Other matters (continued)

Terms and Conditions Net 30 Days

Provision for doubtful debts: 0

The expense recognised during the period relating to bad or doubtful debts due from related parties: 0

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

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

- Payment of rates on a primary residence
- Dog registration
- Use of Council's swimming pool
- Use of Council parking facilities, on street and reserved parking, at the publicly advertised rate

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

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

10.2 Interest in joint venture

Joint arrangements:	Principal place of business / country of incorporation	Percentage owned (%) *	Percentage owned (%) *
		2025	2024
Burnie Airport Corporation	Australia	51.00%	51.00%
(*) The percentage of ownership interest held is equivalent to the percentage voting rights for all joint arrangements.			
		2025 \$ '000	2024 \$ '000

Burnie Airport Corporation

Summarised statement of financial position

Current assets	556	729
Non-current assets	6,610	6,515
Total assets	7,166	7,244
Current liabilities	385	609
Non-current liabilities	231	85
Total liabilities	616	694
Net assets	6,550	6,550
Summarised statement of comprehensive income		
Income	2,371	1,978
Expenditure	(2,045)	(1,859)
Net profit	326	119
Share of profit	132	61
Summarised statement of cash flows		
Cash flows from operating activities	480	324
Cash flows from investing activities	(249)	–
Cash flows from financing activities	(268)	(719)
Net increase / (decrease) in cash and cash equivalents	(37)	(395)

Movement in carrying amount of investment

Carrying amount of investment at start of year	3,402	3,707
Share of surplus for year	166	61
Distributions received	(61)	(366)
Carrying amount of investment at end of year	3,507	3,402

Accounting policy

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 a net profit of \$326k for the year compared with a net profit of \$120k in 2024.

The Trust had net assets of \$6,550 million as at 30 June 2025. The Trust employed 3.4 full time equivalent employees as at 30 June 2025 (2024: 3.4 full time equivalents).

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

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

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent revised budget Council adopted on 29 April 2025 amounts and are not audited

(g) Adoption of new and amended accounting standards

In the current year, Council has reviewed and assessed all the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board, and determined that none would have a material effect on Council's operations or financial reporting.

(h) Pending Accounting Standards

Certain new Australian Accounting Standards and interpretations have been published that are not mandatory for the 30 June 2025 reporting period. Council assesses the impact of these new standards. As at 30 June 2025 there were no new accounting standards or interpretations issued by the AASB which are applicable for the year ending 30 June 2025 that are expected to impact Council.

In September 2024 the Australian Accounting Standards Board (AASB) issued two Australian Sustainability Reporting Standards (ASRS). This followed Commonwealth legislation establishing Australia's sustainability reporting framework.

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

Relevant entities will be required to undertake mandatory reporting of climate-related disclosures in future financial years. Public sector application issues remain under consideration and Council will continue to monitor developments and potential implications for future financial years.

(i) Inventories

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value. Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

BAFC Trading 2025 \$ '000	BAFC Trading 2024 \$ '000	Aquatic Centre 2025 \$ '000	Aquatic Centre 2024 \$ '000	Waste 2025 \$ '000	Waste 2024 \$ '000	Parking 2025 \$ '000	Parking 2024 \$ '000
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10.4 Significant business activities

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

Revenue

Rates	—	—	—	—	—	4,594	—	—
Other	225	148	8	47	764	907	2,313	2,177
Total revenue	225	148	8	47	764	5,501	2,313	2,177

Expenditure

Direct

Employee costs	—	—	11	6	835	761	809	779
Materials and Contacts	61	51	1,015	980	5,501	4,270	325	646
Interest	—	—	—	—	341	187	—	—
Other	—	—	49	55	21	20	52	47
<i>Indirect</i>								
Overheads	13	2	285	53	(18)	(713)	481	334
Total expenses	74	53	1,360	1,094	6,680	4,525	1,667	1,806

Notional cost of free services received

Capital costs

Depreciation	—	—	340	340	123	111	275	177
Opportunity cost of capital	—	—	289	281	126	114	334	327
Total capital costs	—	—	629	621	249	225	609	504

Loan guarantee fees	—	—	46	—	6	—	74	—
Competitive neutrality adjustments	—	1	46	48	6	6	74	70
<i>Calculated surplus/(deficit)</i>	151	94	(2,027)	(1,716)	(6,171)	745	(37)	(203)
Competitive neutrality costs	—	1	46	48	6	6	74	70

Accounting policy

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 above. 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.

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

10.5 Management indicators

Benchmark	2025	2024	2023	2022
(a) Underlying surplus or deficit				
Net result for the year	33,388	1,706	9,367	6,266
Less non-operating income				
Capital grants	(33,597)	(990)	(1,117)	(2,600)
Contributions	(860)	(2,276)	(5,312)	(2,621)
Revenue from constructed assets	(9,164)	—	—	—
One off Disposals	—	(864)	—	—
Add non-operational expenses				
Initial landfill rehabilitation recognition	—	4,400	—	—
Adjustments to timing of Financial Assistance Grants	1,116	273	(1,115)	(914)
Operational works on non-BCC assets	10,090	—	—	—
Underlying surplus/deficit	973	2,249	1,823	131

The intent of the underlying result is to show the outcome of a Council's normal or usual day to day operations. The Commonwealth Government paid 50% of the Financial Assistance Grant for Council in advance of the 2025-26 financial year. This income is recognised in the current financial year 2024-25 but would normally be used to support operations in 2025-26. The underlying surplus has been adjusted to include this effect. Council achieved a surplus for the 2024-25 year, for the fourth year running, which is consistent with Council's financial management strategy. Further information on how the surplus was achieved is available at Note 1.4 Material budget variations

Benchmark	2025	2024	2023	2022
(b) Underlying surplus ratio				
Underlying surplus or deficit	973	2,249	1,823	131
Recurrent income*	43,447	40,694	38,175	34,087
Underlying surplus ratio %	> 0%	2.24%	5.53%	4.78%
				0.38%

This ratio serves as an overall measure of financial operating effectiveness. The result achieved reflects Council's continued improvement in its financial performance consistent with its financial management strategy. More details on Council's financial performance can be found in Note 1.4 Material budget variations

Benchmark	2025	2024	2023	2022
(c) Net financial liabilities				
Current cash and cash equivalents	30,530	14,941	21,889	10,580
Current trade and other receivables	3,758	7,858	3,987	3,436
Liquid assets	34,288	22,799	25,876	14,016
Total liabilities	(28,553)	(42,693)	(17,973)	(15,648)
Net financial liabilities	5,735	(19,894)	7,903	(1,632)

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall.

Council has received significant funds in advance (refer to contract liabilities \$11.768 million for 2025) for the construction of projects which will be recognised when performance obligations are met. Council incurs expenditure in advance of revenue being recognised. It is expected that all current projects will be delivered

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

	Benchmark	2025	2024	2023	2022
(d) Net financial liabilities ratio					
Net financial liabilities		5,735	(19,894)	7,903	(1,632)
Recurrent income*		43,447	40,694	38,175	34,087
Net financial liabilities ratio %	0% - (50%)	13.20%	(48.89)%	20.70%	(4.79)%

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

	Benchmark	2025	2024	2023	2022
(e) Asset consumption ratio					
An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
<i>Buildings</i>					
Fair value (Carrying amount)		114,028	110,440	71,259	66,852
Current replacement cost (Gross)		173,808	165,986	126,126	115,960
Asset consumption ratio %	> 60%	65.61%	66.54%	56.00%	58.00%
<i>Transport infrastructure</i>					
Fair value (Carrying amount)		184,577	171,568	164,333	150,043
Current replacement cost (Gross)		407,738	387,268	368,926	333,894
Asset consumption ratio %	> 60%	45.27%	44.30%	45.00%	45.00%
<i>Drainage</i>					
Fair value (Carrying amount)		72,711	71,330	70,233	55,931
Current replacement cost (Gross)		125,370	122,207	118,681	93,724
Asset consumption ratio %	> 60%	58.00%	58.37%	59.00%	59.00%

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

Council's asset consumption ratio for all asset classes above has been consistent and at or near benchmark, with the exception of transport which is below benchmark, reflecting the current condition of transport assets.

Current condition of key assets have been reviewed and programmed for improvement over the life of the plan.

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

	Benchmark	2025	2024	2023	2022
(f) Asset renewal funding ratio					
Projected capital funding outlays**	133,051	121,312	121,234	100,847	
Projected capital expenditure funding***	131,454	100,093	87,598	97,008	
Asset renewal funding ratio %	90-100%	101.21%	121.20%	138.00%	104.00%
Buildings					
Projected capital funding outlays**	19,465	17,589	19,219	21,968	
Projected capital expenditure funding***	20,587	17,312	16,306	18,874	
Asset renewal funding ratio %	90-100%	94.55%	101.60%	118.00%	116.00%
Transport Infrastructure					
Projected capital funding outlays**	73,732	60,625	56,241	43,452	
Projected capital expenditure funding***	68,852	46,794	40,190	44,058	
Asset renewal funding ratio %	90-100%	107.09%	129.56%	140.00%	99.00%
Drainage					
Projected capital funding outlays**	7,452	6,654	9,792	7,602	
Projected capital expenditure funding***	7,820	4,756	6,725	7,408	
Asset renewal funding ratio %	90-100%	95.29%	139.91%	146.00%	103.00%
Plant, Equipment & Other					
Projected capital funding outlays**	16,118	20,307	23,259	17,701	
Projected capital expenditure funding***	16,862	15,478	15,016	15,497	
Asset renewal funding ratio %	90-100%	95.59%	131.20%	155.00%	114.00%
Parks and Reserves					
Projected capital funding outlays**	16,285	16,136	12,723	10,124	
Projected capital expenditure funding***	17,333	15,753	9,360	11,171	
Asset renewal funding ratio %	90-100%	93.95%	102.43%	136.00%	91.00%

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

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

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

This ratio should be evaluated over the 10-year span of the Strategic Asset Management Plan, which was implemented in 2024-25.

Notes to Financial Statements

for the year ended 30 June 2025

Note 10. Other matters (continued)

Benchmark	2025	2024	2023	2022
(g) Asset sustainability ratio				
Capex on replacement/renewal of existing assets	17,503	27,415	5,174	5,957
Annual depreciation expense	11,395	10,158	9,435	8,619
Asset sustainability ratio %	100%	153.60%	269.89%	55.00%
				69.00%

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

Council has undertaken significant work on existing assets during the 2025 financial year consistent with its foreshadowed improvements in Councils 4 year asset management strategy 2025-2028 and its new 10 year long-term strategic asset management plan has released in the 2024-25 financial year

	Capital renewal expenditure \$ '000	Capital new /upgrade expenditure \$ '000	Total Capital Expenditure \$ '000
2025			
Buildings	8,958	415	9,373
Parks and Reserves	425	1,266	1,691
Property, Plant and Equipment	1,626	—	1,626
Stormwater	790	215	1,005
Transport	5,704	337	6,041
Waste	—	—	—
Total	17,503	2,233	19,736
2024			
Buildings	10,958	793	11,751
Parks and Reserves	541	8,629	9,170
Property, Plant and Equipment	2,382	145	2,527
Stormwater	316	268	584
Transport	13,218	2,069	15,287
Waste	1	592	593
Total	27,416	12,496	39,912

Notes to Financial Statements

for the year ended 30 June 2025

Certification of the Financial Report

The financial report presents fairly the financial position of the Burnie City Council as at 30 June 2025 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Shane Crawford
General Manager
21 November 2025

Burnie City Council
80 Wilson Street Burnie
TASMANIA 7320

Every effort is made to ensure that
information is correct at time of printing



Our papers have an ISO
environmental certification
and are milled from
responsible forestry
practices

2024-25 Burnie City Council

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