



MINUTES

Ordinary Meeting

TUESDAY, 26 OCTOBER 2021

7.00PM

CITY OFFICES, 80 WILSON STREET, BURNIE

ORDER OF BUSINESS

OPEN SESSION

Min No.	Business	Page No
AO181-21	COUNCILLOR DECLARATIONS OF INTEREST	9
AO182-21	CONFIRMATION OF MINUTES OF THE 'OPEN SESSION' MEETING OF COUNCIL HELD ON 28 SEPTEMBER 2021	10
<i>QUESTIONS ON NOTICE</i>		
AO183-21	QUESTION ON NOTICE - NO SMOKING ON WEST BEACH	11
<i>MOTIONS ON NOTICE</i>		
AO184-21	MOTION ON NOTICE - PENGUIN CAM	13
AO185-21	MOTION ON NOTICE - WIVENHOE MAIN ROAD, CAR PARKING PRECINCT	17
AO186-21	MOTION ON NOTICE - CBD PLANTING OF RHODODENDRONS	20
AO187-21	MOTION ON NOTICE - CBD PLACEMENT OF ASH TRAYS	23
<i>PUBLIC QUESTION TIME</i>		
AO188-21	PUBLIC QUESTION TIME	25
<i>OFFICERS' REPORTS</i>		
<i>CORPORATE AND COMMERCIAL SERVICES</i>		
AO189-21	POLICY REVIEW NEW COMMUNITY GRANTS POLICY CP-CCS-CG- 053 AND REVISED COMMUNITY ASSISTANCE POLICY CP-CBS- SG-002	35
AO190-21	COUNCIL PLAN 2022-2025	63
AO191-21	ANNUAL PLAN 2021-22 PROGRESS REPORT	71
AO192-21	CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2021	76
<i>GENERAL MANAGER</i>		
AO193-21	GENERAL MANAGER'S REPORT - OPEN SESSION	171

ORDER OF BUSINESS

OPEN SESSION

Min No.	Business	Page No
AO194-21	GENERAL MANAGER'S QUARTERLY INFORMATION REPORT FOR WORKS AND SERVICES - SEPTEMBER 2021	179
AO195-21	GENERAL MANAGER'S QUARTERLY INFORMATION REPORT FOR LAND AND ENVIRONMENTAL SERVICES - SEPTEMBER 2021	188
AO196-21	GENERAL MANAGER'S QUARTERLY INFORMATION REPORT CORPORATE AND COMMERCIAL SERVICES - SEPTEMBER 2021	199
<i>MINUTES AND REPORTS OF COMMITTEES</i>		
AO197-21	BURNIE CITY COUNCIL AUDIT PANEL - CHAIRPERSON'S REPORT - 8 SEPTEMBER 2021	217
AO198-21	BURNIE CITY YOUTH COUNCIL SPECIAL COMMITTEE UNCONFIRMED MINUTES OF MEETING HELD ON 16 SEPTEMBER 2021	221
<i>NON AGENDA ITEMS</i>		
AO199-21	NON AGENDA ITEMS	225

**MINUTES OF THE OPEN SESSION ORDINARY MEETING
OF THE BURNIE CITY COUNCIL
HELD AT THE CITY OFFICES ON TUESDAY, 26 OCTOBER 2021**

HOUR: 6.00pm – 6.01pm
7.05pm – 8.20pm

TIME OCCUPIED: 1 hour 16 minutes

PRESENT: Mayor S Kons, Deputy Mayor G Simpson, Cr A Boyd, Cr T Brumby,
Cr T Bulle, Cr K Dorsey, Cr A Keygan, Cr C Lynch, Cr D Pease

Officers in Attendance:

General Manager (S Overland), Director Land and Environmental Services (P Earle), Acting Director Works and Services (R Sharman), Director Corporate (B Lynch), Chief Financial Officer (B Pilgrim), Executive Manager Corporate Governance (M Neasey), Governance Officer (N French) and Media and Communications Officer (F Loughran)

APOLOGIES: There were no apologies tendered

‘CLOSED SESSION’: COUNCIL

The General Manager advised that in his opinion, the agenda items listed below are prescribed items in accordance with Clause 15 of the *Local Government (Meeting Procedures) Regulations 2015* (i.e. confidential matters), and therefore Council may by absolute majority determine to close the meeting to the general public.

	Meeting Regulations Reference
AC103-21 COUNCILLOR DECLARATIONS OF INTEREST	15(2)(g)
AC104-21 CONFIRMATION OF MINUTES OF THE 'CLOSED SESSION' MEETING OF COUNCIL HELD ON 28 SEPTEMBER 2021	15(2)(g)
AC105-21 APPLICATIONS FOR LEAVE OF ABSENCE	15(2)(h)
AC106-21 GENERAL MANAGER'S REPORT - CLOSED SESSION	15(2)(i)
AC107-21 PERSONNEL QUARTERLY REPORT - SEPTEMBER 2021	15(2)(a)
AC108-21 OUTSTANDING DEBTORS QUARTERLY REPORT - SEPTEMBER 2021	15(2)(j)
AC109-21 COMMUNICATIONS JOURNAL - REVIEW DRAFT PRECINCT AGREEMENT FOR WEST PARK AND RELATED ISSUES	15(2)(g)
AC110-21 BURNIE CITY COUNCIL AUDIT PANEL UNCONFIRMED MINUTES OF MEETING HELD ON 8 SEPTEMBER 2021	15(2)(g)
AC115-21 BURNIE AIRPORT - FINANCIAL REVIEW	15(2)(i)
AC111-21 NON AGENDA ITEMS	15(2)(f)
AC116-21 WEST PARK PRECINCT	15(2)(f)
AC112-21 MATTERS CONSIDERED IN CLOSED SESSION	15(2)(f)
AC113-21 AUTHORISATION TO DISCLOSE CONFIDENTIAL INFORMATION	15(2)(f)
AC114-21 COMPLETION OF CLOSED SESSION / MEETING ADJOURNMENT	15(2)(f)

RECOMMENDATION

“THAT the meeting be closed to the public to enable Council to consider agenda items AC103-21 to AC114-21 which are confidential matters as prescribed in Clause 15 of the Local Government (Meeting Procedures) Regulations 2015”

COUNCIL RESOLUTION

Resolution number: MO165-21

MOVED: Cr A Keygan

SECONDED: Cr C Lynch

“THAT the meeting be closed to the public to enable Council to consider agenda items AC103-21 to AC114-21 which are confidential matters as prescribed in Clause 15 of the Local Government (Meeting Procedures) Regulations 2015”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

Reg	Confidential Reason
------------	----------------------------

- | | |
|----------|--|
| 15(2)(a) | Personnel matters, including complaints against an employee of the council and industrial relations matters |
| 15(2)(b) | Information that, if disclosed, is likely to confer a commercial advantage or impose a commercial disadvantage on a person with whom the council is conducting, or proposes to conduct, business |
| 15(2)(c) | Commercial information of a confidential nature that, if disclosed, is likely to (i) prejudice the commercial position of the person who supplied it; or (ii) confer a commercial advantage on a competitor of the council; or (iii) reveal a trade secret |
| 15(2)(d) | Contracts, and tenders, for the supply of goods and services and their terms, conditions, approval and renewal |
| 15(2)(e) | The security of (i) the council, councillors and council staff; or (ii) the property of the council |
| 15(2)(f) | Proposals for the council to acquire land or an interest in land or for the disposal of land |
| 15(2)(g) | Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential |
| 15(2)(h) | Applications by councillors for a leave of absence |
| 15(2)(i) | Matters relating to actual or possible litigation taken, or to be taken, by or involving the council or an employee of the council |
| 15(2)(j) | The personal hardship of any person who is resident in, or is a ratepayer in, the relevant municipal area |

In accordance with Regulation 34(1)(b) of the *Local Government (Meeting Procedures) Regulations 2015*, it is reported that the following matters were considered in Closed Session:

Agenda Item	Title	Brief Description
AC103-21	Councillor Declarations of Interest	A report to consider any declarations of interest by Councillors in any matter in the Agenda
AC104-21	Confirmation of Minutes of the Closed Session Meeting of Council held on 28 September 2021	A motion to confirm the Minutes of the previous meeting
AC105-21	Applications for Leave of Absence	A report to consider any requests for leave of absence by a Councillor
AC106-21	General Manager's Report – Closed Session	A report that considers various operational updates of a confidential nature
AC107-21	Personnel Quarterly Report – June 2021	A report to consider key indicators in personnel management
AC108-21	Outstanding Debtors Quarterly Report – September 2021	A report to review current outstanding debtors to Council
AC109-21	Communications Journal – Review Draft Precinct Agreement for West Park and Related Issues	A report to consider a draft Precinct Agreement for West Park.
AC110-21	Burnie City Council Audit Panel Unconfirmed Minutes of Meeting held on 8 September 2021	A report to receive the Minutes of the Burnie City Council Audit Panel and consider any recommendations
AC115-21	Burnie Airport – Financial Review	A report to consider financial information of the Burnie Airport
AC111-21	Non Agenda Items	A report to consider dealing with any matter that is not on the Council Agenda
AC116-21	West Park Precinct	A report to consider the West Park Precinct
AC112-21	Matters Considered in Closed Session	A report containing a brief description of all reports considered by Council in the Closed Session
AC113-21	Authorisation to Disclose Confidential Information	A report that authorises the Mayor and General Manager to disclose information if required during the course of implementing the decisions of Council
AC114-21	Completion of Closed Session/Meeting Adjournment	This report confirms the completion of Closed Session

RESUMPTION

At 7.00pm the Meeting of Council resumed in Open Session.

ACKNOWLEDGEMENT OF COUNTRY

The Mayor commenced the Open Session with the Acknowledgement of Country.

The Burnie City Council acknowledges Tasmanian Aborigines as the traditional owners of the land on which we are meeting and on which this building stands.

AUDIO RECORDING

It is noted that the Open Session of the Meeting will be audio recorded. The audio recording will be made available to the public in accordance with Regulation 33 of the *Local Government (Meeting Procedures) Regulations 2015*.

PRAYER

The meeting was opened with prayer by Captain Belinda Cassie of the Salvation Army.

AO181-21 COUNCILLOR DECLARATIONS OF INTEREST

The Mayor requested Councillors to declare any interest that they or a close associate may have in respect of any matter appearing on the agenda.

Cr Boyd declared an interest in Item AC116-21 West Park Precinct.

**AO182-21 CONFIRMATION OF MINUTES OF THE 'OPEN SESSION' MEETING
OF COUNCIL HELD ON 28 SEPTEMBER 2021****RECOMMENDATION:**

“THAT the minutes of the ‘Open Session’ of the Burnie City Council, held at the City Offices on 28 September 2021, be confirmed as true and correct.”

COUNCIL RESOLUTION

Resolution number: MO166-21

MOVED: *Cr D Pease*

SECONDED: *Cr A Keygan*

“THAT the minutes of the ‘Open Session’ of the Burnie City Council, held at the City Offices on 28 September 2021, be confirmed as true and correct.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

QUESTIONS ON NOTICE**AO183-21 QUESTION ON NOTICE - NO SMOKING ON WEST BEACH**

FILE NO: 15/5/5, 21/51342

PREVIOUS MIN:

THE GENERAL MANAGER referred to Councillor Ken Dorsey's Question on Notice which asked:

Could the General Manager please advise if Council passed a Motion to restrict smoking on West Beach?

If not could you please advise the contents of the Motion?

If so could the General Manager please advise as to what actions are being taken to reduce and eliminate smoking on West Beach?

COUNCILLOR'S COMMENTS

No further comments.

GENERAL MANAGER'S COMMENTS

At its meeting of 16 June 2015, Council passed the following resolution (AO128-15):

"THAT Council resolve to ban smoking at the Burnie Foreshore in the area defined as north of the rail corridor from the wharf to the western boat ramp, west of the Burnie port rockwall and east of the penguin interpretation area rockwall and in consultation with adjoining business owners and the surf club."

Following this resolution, Council received advice and met with smoking control officers from the Department of Health and Human Services to further understand the process and obligations for declaring smoke free areas.

Following a number of reports and discussions, Council later reviewed and updated its Smoke Free Areas Policy CP-CBS-SG-029 on 20 August 2019 (AO255-19), which gave further and subsequent review to the above decision.

The Smoke Free Areas Policy at clause 4.2.2 states the following:

4.2.2. The Council encourages no smoking in the following places –

- a) anywhere on a local highway, including the pedestrian area, within the Burnie central business area as bounded by the Bass Highway, **West Beach**, and Marine Terrace, and at the Upper Burnie shopping centre;

- b) anywhere within a public reserve to which the Burnie City Council *Public Reserves and Public Buildings By-law No 1 of 2011* applies; and
- c) anywhere is a public car park to which the Burnie City Council *Parking Policy* (CP-CBS-SG-007) applies.

These locations are not smoke free areas for the purpose of the *Public Health Act 1997*.

Council has had several discussions on declaring smoke free areas and its required enforcement, including more recently Council's workshop on 2 March 2021 when representatives from the Department of Health and Human Services were invited to discuss options, requirements and means in declaring areas to be smoke free.

The current status of West Beach, as per Council's Smoke Free Areas Policy is that the area is not declared as a smoke free area under the *Public Health Act 1997*, but is encouraged to be smoke free.

RECOMMENDATION:

"THAT the information be noted."

COUNCIL RESOLUTION

Resolution number: MO167-21

MOVED: Cr K Dorsey

SECONDED: Cr T Brumby

"THAT the information be noted."

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

MOTIONS ON NOTICE**AO184-21 MOTION ON NOTICE - PENGUIN CAM****FILE NO:** 15/5/2, 21/50968**PREVIOUS MIN:**

Councillor Ken Dorsey has given notice that he would move the following motion at this meeting:-

“THAT Council do everything in its power to protect the Penguins that visit our shores including:

- ***better signage (not interpretive but direct)***
- ***setting cat traps***
- ***increased monitoring of the area by Council officers***
- ***Utilisation of the penguin cams to watch and identify transgressors.”***

COUNCILLOR’S COMMENTS

The new Penguin Cam has already proven to be an eye opener with regards to viewing the penguins but also the threat to them by domestic or feral introduced species. The cameras provide an insight to the life of a Penguin and allows us to appreciate millions of years of existence: “researchers established conclusively that penguins arose in the cool coastal regions of Australia and New Zealand, not frigid Antarctica, as many scientists thought, and they pinpoint the origin of penguins at about **22 million years** ago.

Information sourced from: phys.org/news/2020-08-genome-comparison-insight-penguin-evolution.html

“Feral cats are adept hunters and may pose a threat to the survival of some native species including small mammals, birds and reptiles. They have been implicated in extinction of some Australian native animals and have been a contributing factor in the failure of some endangered species reintroduction programs (such as the numbat and bilby in Western Australia). On the mainland, they are identified as a possible threat to 35 species of birds, 36 mammals, seven reptiles and three amphibians.

Feral cats pose a health risk to humans, livestock and native animals as carriers of diseases such as toxoplasmosis and sarcosporidiosis. Cat-related toxoplasmosis can cause debilitation, miscarriage and congenital birth defects in humans and other animals. Feral cats also represent a high-risk reservoir for exotic diseases such as rabies if an outbreak were to occur in Australia”.

Information sourced from: [Feral Cats | Department of Primary Industries, Parks, Water and Environment, Tasmania \(dpiwpe.tas.gov.au\)](https://www.dpipwe.tas.gov.au/feral-cats)

“Local Government may, after consulting with its local community, also declare council-controlled land as a prohibited area or cat management area. Trapping and other control measures may be undertaken by the land managers of these areas.

“From 1 July 2012, cat management laws will apply throughout Tasmania. Under the Cat Management Act 2009 **cats found in a prohibited**, rural or remote area may be trapped and returned to their owners, seized or **humanely destroyed**.”

Information sourced from: [Feral-catlr.pdf \(dpipwe.tas.gov.au\)](https://dpipwe.tas.gov.au/Feral-catlr.pdf)

The cat in the picture below was scoping its next meal, calling for back-up, or determining if this was the ideal location for a family picnic. Cats are indiscriminate killers: “A new book co-authored by a Charles Darwin University (CDU) environmental scientist has identified that pet and feral cats together are killing more than two billion mostly native reptiles, birds and mammals a year in Australia.....” “On average, each feral cat in the bush kills a whopping 740 animals per year. In a year with average conditions there are about 2.8 million feral cats, but that figure can double when good rain leads to an abundance of prey animals.

“On average each pet cat kills about 75 animals per year, but many of these kills are never witnessed by their owners.

“While each urban cat kills fewer animals on average than a feral cat in the bush, in urban areas the density of cats is much higher (more than 60 cats per square kilometre). As a result, cats in urban areas kill many more animals per square kilometre each year than cats in the bush”.

Information sourced from: [Cute killers: Cats kill more than 1.5 billion Australian native animals a year \(cdu.edu.au\)](https://cdu.edu.au/Cute_killers:_Cats_kill_more_than_1.5_billion_Australian_native_animals_a_year)



Dogs

Issues with dogs and their access to and usage of dog exclusion zones is a worrying trend for the long-term survival of Burnie's penguin colony. A motion to post simple, direct pictorial signage advising that the area behind West Park was home to a Penguin Colony and breeding area was passed in at Council as not important nor worthy of consideration? The Councillors preferring to wait for interpretative (?) signage in conjunction with the University or until another dog attack occurred?

We have a little more than anecdotal evidence that dogs are entering the protective zone, but we chose not to do anything. Whilst I appreciate that dogs can't read, 70% of owners can. The fear is that dogs marking locations will draw feral or uncontrolled dogs to the area, which in turn may threaten the penguin population. Simple signage may prevent penguin deaths.

The State Government amended the Dog Control Act in December 2019 introducing tougher penalties for dog owners whose animals injure or kill penguins. The amendment sets a new maximum fine of \$5,040 for owners of dogs that injure or kill sensitive wildlife.

The dogs can also face destruction.

Amendments to Section 22 broadens the application of the existing offence, so that it now covers instances where a dog is at large and enters a prohibited area that contains sensitive habitat for native wildlife, as well as instances where a dog is deliberately taken into these areas by its owner. The maximum penalty has also been increased from 10 to 20 penalty units (currently \$3,360) The Tasmanian Government announced in June 2019 that it would review the act after 42 little penguins were mauled to death by a dog at Wynyard in the state's north-west.

Information sourced from: [Dog Control Amendment Act 2019 Info Sheet .pdf \(dpac.tas.gov.au\)](https://dpac.tas.gov.au/DogControlAmendmentAct2019InfoSheet.pdf)

More than 170 little penguins have died in various colonies around the state in the past year (2019), [which wildlife experts say puts the species in a "tenuous" position.](#)

Local Government Minister Mark Shelton said the amendments would keep dog owners in line. "This is to make sure the owners of the dogs can be prosecuted, and so the owners of the dogs have to take responsibility for the actions of their pets," he said.

Information sourced from: [Tasmanian Government acts on penguin protection, with bigger fines for killer dogs - ABC News](#)

Therefore it is imperative that Council act to protect the colonies that have existed for millions of years and can be exterminated over a very short period of time.

GENERAL MANAGER'S COMMENTS

This motion should not be supported as literally it would require very significant diversion of Council resources to this purpose, none of which has been planned or budgeted for this FY.

Council officers have planned to undertake some additional works around the penguin rookeries, particularly around better signage explaining the sensitivity of the area and rationale for the exclusion of dogs, with advice on alternative walking paths in the area of West Park. It is also planned to undertake some patrolling, particularly at the start of the breeding season, to make dog owners in particular aware of the restrictions.

If the motion is passed, further advice will need to be developed and provided to Council around which currently planned activities will not be performed because of the significant resourcing implications of this motion.

COUNCIL RESOLUTION

Resolution number: MO168-21

MOVED: Cr K Dorsey

SECONDED: Cr C Lynch

“THAT Council as part of its budget deliberations, consider increasing its efforts to protect the Penguins that visit our shores including:

- ***better signage (not interpretive but direct)***
- ***setting cat traps***
- ***increased monitoring of the area by Council officers.”***

For: Cr K Dorsey, Cr C Lynch.

Against: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

LOST

MOTIONS ON NOTICE**AO185-21 MOTION ON NOTICE - WIVENHOE MAIN ROAD, CAR PARKING PRECINCT****FILE NO:** 15/5/2, 21/51337**PREVIOUS MIN:**

Councillor Teeny Brumby has given notice that she would move the following motion at this meeting:-

“THAT Council implement rear to kerb parking only, along the Wivenhoe car parking precinct, adjacent to the Bass Highway”.

COUNCILLOR’S COMMENTS

Over the years the customer patronage within the eatery precinct of Wivenhoe has increased, so too has the traffic! Reverse parking from these allocated car park spaces is becoming dangerous now with increased traffic flow and accidents are occurring.

It is time we placed signage to encourage "reverse parking only" or "rear to kerb" whatever is considered the most appropriate description.

Advocates of rear to kerb parking say it provides better and safer access for children, older people and those with disabilities.

**GENERAL MANAGER’S COMMENTS****Background**

The existing angle parking to service the commercial precinct of Main Street, Wivenhoe is designed to provide a convenient and safe parking arrangement to maximise spaces in accordance with the Australian Standard for on-street parking. It provides a “buffer space” between the end of the car park and the east bound travel lane to enable a satisfactory line of sight past an adjacent parked car.

Officers are not aware of an accident history, and there have been no complaints to date to Officers regarding safety associated with the current arrangement.

In December 2019, the speed limit was lowered from 50km/hr to 40km/hr in recognition of the increased vehicle and pedestrian activity.

Discussion

The motion seeks a reverse parking arrangement aimed at improving safety for children and the less agile, however there are several issues to consider if such a change was to occur as follows:

- The current “front in” arrangement makes it relatively easy and safe to access the carpark from either direction.
- A “reverse in” arrangement is not standard practice in Tasmania, and it would have potential to create congestion and a safety hazard in itself.
- A “reverse in” arrangement would require a re-orientation of the angle parking lines or a change to 90 degree parking (with the associated loss of spaces).
- A “reverse in” arrangement would not work well for west bound traffic as there would be a need to reverse across oncoming traffic in the east bound lane.
- It would be difficult to control a “reverse in only” arrangement, particularly for west bound traffic whom would find it easy to cross the oncoming lane and drive “front in” to a parking bay. Thus a reverse out would potentially be a safety hazard also.

Recommendation

It is recommended that Officers investigate and monitor traffic and pedestrian safety, associated with the current front in arrangement and report back to Council.

If improvement or change is warranted, a suggested first step to consider would be to increase the width of the “buffer space” at the rear of the parks so as to improve the “reverse out” sight distance past an adjacent parked car. That would reduce the travel lane to a still acceptable width of 3.40 m.

COUNCIL RESOLUTION**Resolution number: MO169-21****MOVED:** *Cr T Brumby***SECONDED:** *Cr A Keygan****“THAT Council investigate rear to kerb parking only, along the Wivenhoe car parking precinct, adjacent to the Bass Highway”.*****For:** Cr S Kons, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr D Pease.**Against:** Cr A Boyd, Cr T Bulle.***CARRIED***

MOTIONS ON NOTICE**AO186-21 MOTION ON NOTICE - CBD PLANTING OF RHODODENDRONS****FILE NO: 15/5/2, 21/51391****PREVIOUS MIN:**

Councillor Ken Dorsey has given notice that he would move the following motion at this meeting:-

“THAT Council review the cost considerations between constantly changing flowers in the CBD or replacing them with a variety of midsize Rhododendrons creating synergies between the Emu Valley Rhododendron Gardens and the Burnie CBD.”

COUNCILLOR’S COMMENTS

The Emu Valley Rhododendron Garden is a remarkable private garden in the north-west of Tasmania. The 11-hectare property is located 8km south of Burnie, off the Ridgley Highway and features over 24,000 select rhododendrons and companion plants from around the world, creating a spectacular display of blooms between late August and January, and striking Autumn foliage colours from March to May.

Information sourced from [Emu Valley Rhododendron Garden - Burnie \(North West\) - Blooming Tasmania](#)

The Garden plantings are organized into discrete areas in which species from each part of the world are grown together in a setting of appropriate companion plants. Rhododendrons commence flowering in August with peak flowering from September to November. ***Vireya rhododendrons flower at least twice throughout the year.***

Information sourced from [Emu Valley Rhododendron Garden - Discover Tasmania](#)

Creating linkages between the City of Burnie and Emus Valley Rhododendron Gardens is a win-win situation for the people of Burnie and the NW Coast. By planting Rhododendrons in the CBD’s (outdated) planter boxes, we can change to outlook of the city at no real cost. We would develop linkages to a world class garden, reduce cost and on-going maintenance, have evergreen plants in the CBD producing flowers twice a year.



Image sourced from [Vireya rhododendrons - Bing](#)

GENERAL MANAGER'S COMMENTS

Background

Council Depot staff replace the potted flowers in the CBD and Upper Burnie commercial zone planter boxes twice a year to ensure a vibrant show of colour throughout the year.

Council installed permanent plantings in Wilson and Mount Street CBD median planters in 2021.

Discussion

Replacement of the remaining potted plants in planter boxes with permanent plants, to include the suggested rhododendron species is possible, and it is suggested, if that were to occur, other species should be included in a planter box "species mix" to best achieve a show of colour throughout the year. After an initial replacement cost, there is likely to be modest annual operational budget savings by adopting permanent plants.

Recommendation

Council has a 2021/22 Annual Plan action and a forward strategy to develop a vibrant town centre. It is recommended the motion is considered further by Council when there is opportunity to integrate with other appropriate actions to deliver the vibrancy objective.

COUNCIL RESOLUTION**Resolution number: MO170-21****MOVED:** *Cr K Dorsey***SECONDED:** *Cr T Brumby*

“THAT Council review the cost considerations between constantly changing flowers in the CBD or replacing them with a variety of midsize Rhododendrons creating synergies between the Emu Valley Rhododendron Gardens and the Burnie CBD.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

MOTIONS ON NOTICE**AO187-21 MOTION ON NOTICE - CBD PLACEMENT OF ASH TRAYS****FILE NO: 15/5/2, 21/51409****PREVIOUS MIN:**

Councillor Amina Keygan has given notice that she would move the following motion at this meeting:-

“THAT Council officers:

- 1) Undertake an investigation of all ash trays provided in the CBD to ensure they are at least 3m away from entrances to buildings;***

and

- 2) Where the ash trays are not at least 3m away from the entrances to buildings, remove them.”***

COUNCILLOR’S COMMENTS

The issue of smoking in the CBD has a long history around this table and the efforts to implement bans have been met with too many complexities to overcome at this point.

However, the complaints from residents and from business owners, particularly in the CBD are continuing as they deal with the ongoing issue of people smoking in their store entrances and smoke wafting into their businesses.

Under the Public Health Act 1997, the Act requires specific areas to be automatically smoke free. Included in these are “within three meetings of the entrance/exit to public buildings”

A quick investigation and measurement of only five ash trays located outside businesses in our CBD demonstrated that none of them are at least 3m away from the entrance/exit to these buildings and as such, encourages residents to undertake smoking in areas, which under the Act is prohibited.

While we may not be in a position in Council to ban smoking in our CBD right now, and whilst this motion is not an attempt to reignite that debate, Council should not be providing for the disposal of cigarette butts outside CBD businesses that affects their patronage, their workers and is disallowed under public health regulations.

GENERAL MANAGER’S COMMENTS

Officers acknowledge the comments and support the motion, however in considering removal of ash trays that are currently within 3m from a building entrance/exit, it will be

important to be mindful of the potential for additional butt litter to collect on the footpath, and therefore spacing between and location of remaining ash trays will need careful consideration.

COUNCIL RESOLUTION

Resolution number: MO171-21

MOVED: Cr A Keygan

SECONDED: Cr T Brumby

“THAT Council officers:

1) Undertake an investigation of all ash trays provided in the CBD to ensure they are at least 3m away from entrances to buildings;

and

2) Where the ash trays are not at least 3m away from the entrances to buildings, remove them.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against: Cr K Dorsey.

CARRIED

PUBLIC QUESTION TIME**AO188-21 PUBLIC QUESTION TIME****FILE NO: 15/5/5**

In accordance with Clause 31 of the Local Government (Meeting Procedures) Regulations 2015 Council conduct a Public Question Time.

Our Process for Public Questions

All public questions are required to be submitted by 5pm the day before the Council Meeting.

You can submit your question online at www.burnie.net or obtain a form from Customer Services. There is a limit of two questions per person.

During the meeting, you will be invited by the Mayor to read out your question. Please use the microphone as directed.

Please note:

- Due to COVID safe measures limiting the number of people who can physically attend Council Meetings, you do not have to be present at the meeting. Your question will be read out by the Mayor during the meeting
- If it is not possible to answer the question at the meeting, the General Manager will provide a written answer within 10 days
- All questions must be in writing and the question and answer cannot be debated
- The Mayor may refuse to accept a question
- Parliamentary Privilege does not apply at Council Meetings
- Council Meetings are recorded

Kathleen Matthews of Burnie asked:

At the Burnie City Council meeting on Tuesday 28th September 2021 three representatives of the City of Burnie Brass Band asked two questions each during public question time. Mayor Kons requested that Wayne Richards ask both his questions before an answer given. When Kathleen Matthews asked her questions Mayor Kons requested to hear Christine Bentley's questions prior to answering all four.

Following the meeting correspondence was received by all three questionees from the General Manager, Simon Overland. This consisted of a letter addressed individually to each questionee and the closed meeting minutes from 16th June 2020 as promised by Mayor Kons.

- 1) *Is it in accordance with policy for six questions presented to Council during public question time to be answered in the form of one letter or correspondence with the*

names of the questioner the only difference between each letter or correspondence?

The Mayor provided the following response:

There was the same answer to each of the six questions asked and hence each of the people asking the questions received a written response, including a copy of the confidential report to the Council meeting in June 2020, as I indicated would happen at the last Council meeting.

Christine Bentley of Burnie asked:

At the Council meeting held on the 28th September 2021, the Council were reminded of the following statement of fact.

The Council Resolution MO345-16, moved by S Kons, seconded by C Lynch: "THAT Council give the Burnie Bands including the City of Burnie Brass Band a written guarantee that a new home will be provided of an equal or better standard than the current bandrooms when the Tasmanian University determines that the current rooms are demolished, for a minimum of ten years with further options to be determined at that time."

The Council were asked "who was the Council representative that authorised the plans and approved construction, and what consultation took place to ensure that the proposed building met the requirements for the Band?". This question was not answered.

I again refer the Council to the motion above and note that attached to the minutes of the Council Minutes dated Tuesday 18th October 2016, when Council Resolution MO345-16 was passed, is a copy of detailed specifications of the bands current facility and the requirements set out by the band as per their presentation at a Council Workshop. Copies of those documents have been emailed to the Mayor and Councillors prior to this meeting.

Among other points of contention, the building currently under construction is approximately 90 square metres less than the band's current facility. The dimensions make the building unfit for purpose.

- 1) *What measures have the Burnie City Council taken to directly engage with the band and ensure that the approved plans are in accordance with the specifications set out in accordance with MO345-16 and the attached specification provided by the band? The Mayor provided the following response:*

The Mayor provided the following response:

The question was answered. Council received a report at its June 2020 meeting stating that the City of Burnie Brass Band signed off the plans for the new band room and agreed that the new band room was equal to or better than the old band room it was

replacing. This supercedes the decision in 2016.

Nathan Wells of Wynyard asked:

- 1) *Do the Burnie City Council believe that a meeting held between the Council's General Manager and two high ranking members of the University of Tasmania with two/three members of the public, representing a community organisation, without a neutral third party and in the absence of an audio recording, is a fair and equal power balance?*

The Mayor provided the following response:

Yes.

Brendan Smith of Wynyard asked:

Council Resolution MO345-16 states that: "a new home will be provided...for a minimum of ten years with further options to be determined at that time."

In meetings, on more than one occasion and including the meeting held with band representatives on Tuesday 19th October, Mr Overland has referred to the City of Burnie Brass Band entering a "licence agreement" with the council that would most likely be for FIVE years and would most likely include the option for Council to allow the facility to be used by other users.

- ii) *Is the Burnie City Council happy to accept the City of Burnie Brass Band being offered a five-year licence, or do they resolve to honour the terms formally set out in MO345-16 of a ten-year minimum?*

The Mayor provided the following response:

The negotiation of licences with City of Burnie Brass Band is consistent with the approach now being taken with community groups occupying Council premises. Having written agreements in place will ensure the community groups are secure in their occupation of the building and clear about the basis on which they occupy that public building and the responsibilities associated with the right to use that community asset.

Wayne Richards of Burnie asked:

When compared to the power of the Burnie City Council, the City of Burnie Brass Band are a relatively powerless organisation who are dependent on our local Council to honour their commitments to us.

We are a group of people who wish to pay tribute to the 130-year history of our organisation and we believe we have an ongoing responsibility to future generations to ensure that this community organisation continues for another 130 years. In order to do

this, we need to be based out of a building that is suitable for our needs.

Our core purpose is to provide our members with opportunities to learn music, improve our playing skills and perform for our local community in a variety of settings from formal events run by Burnie City Council, community events such as Strahan Family Christmas evening, Christmas parades, ANZAC parades and entertaining the community with casual playouts at the Burnie waterfront when the weather is warm, and the days are longer.

The responsibility to consistently, and over several years, fight for our basic needs is undertaken by our committee members (all volunteers) in their own time outside of band rehearsals/performances, family commitments, work commitments and other community service they provide across a range of other organisations.

- iii) *Is Council willing to acknowledge the significant time, energy, attention, emotional investment, and dedication shown by City of Burnie Brass Band members in their efforts to secure a future home for the city's band?*

The Mayor provided the following response:

The Council acknowledges the value of the City of Burnie Brass Band and has consistently acted to ensure the bands continue to have band rooms in the West Park precinct. The new band rooms are being constructed by UTAS at its cost, as required by the Development Deed and when completed it will provide a modern facility for both the City of Burnie Brass Band and the Burnie Highland Pipe Band.

Del Polden of Penguin asked:

In Mr Overland's email to the City of Burnie Brass Band, he stipulates that "a little bit of gratitude...would be expected".

The City of Burnie Brass Band having been consistently serving the Burnie community and surrounds for 130 years. Given the professional and educational experience of multiple members of Council, the value of music education and being part of a community organisation, such as the band, for our youth— and people of all ages – should go without saying.

The band have an extensive youth program that has more than quadrupled in the space of 12 weeks. In the school holidays, the band provided a FREE three-day workshop for twenty-six young people aged between 6 years and 15 years of age from seven different schools, both public and private, including Mountain Heights School in Queenstown. Our senior band has an age range spanning eight decades. Several families involved in the band have two or three generations of the same family currently playing in the band.

ANZAC Day, Australia Day, Citizenship Ceremonies, Christmas Parades, music for school fairs, providing music for local church services, free entertainment for events such as the recent Emu Valley Rhododendron Garden's Spring Festival and interval

entertainment for recent the Burnie Musical Society are just some of the many examples of the way in which the City of Burnie Brass Band support our community.

- i) *Is the Council prepared to publicly recognise their gratitude for the service provided by the City of Burnie Brass Band over the past 130 years?*

The Mayor provided the following response:

Yes, which is why Council has secured the provision of new band rooms costing in the vicinity of \$1.6M and located on a prime site on the West Park Precinct. It is also why Council made its generous offer to pay for internal reconfiguration to provide additional space for the band, in an effort to resolve the band's concerns. Unfortunately that offer has been rejected by the Brass Band.

Rebecca Wells of Burnie asked:

On the 13th October 2021, the City of Burnie Brass Band secretary received an invitation from the Mayor and General Manager's Personal Assistant, on behalf of Simon Overland, with three named CBBB representatives, Phil Leersen (UTAS) and the Project Manager (Matt Erskine, UTAS).

The invitation stated that "Simon would like to meet to discuss the City of Burnie Brass Band's concerns and attempt to resolve these concerns".

During the meeting, the General Manager began by outlining an offer to the band stipulating ONE offer of supposed resolution. Following the meeting it was requested by the Band Secretary, on behalf of the committee, that this offer be received in writing in order to accurately convey to band members.

While the offer increases the size of the main rehearsal space, the building remains approximately 90 square metres SMALLER than the current building. It means that there will be no space for instrument storage, the large music library, uniform storage, or office facilities that are currently accommodated in the current facility.

In his email, sent to the City of Burnie Brass Band President's personal email address and not the band email address from which the request had come, Mr Overland stated, "I hope we can reach agreement on this Wayne, the alternative is that the band will have no home and you should not expect that Council will provide another alternative".

Mr Overland also stated that, "acceptance of the offer must resolve all outstanding issues with respect to the construction of the new band room and the occupation of it by your band. If accepted, the Brass Band is expected to cease all criticism of Council and UTAS (in fact a little bit of gratitude for what will be a building approaching \$2M in value would be expected). This offer is not negotiable, you either accept or reject it."

Noting that while the offer states that, "Council will also work with UTAS to develop a storage alternative for the trailer on site" neither in the email, or in the meeting, did Mr

Overland commit to further extensions to provide for the lost 90 square metres of space that is essential for the function of the band. We cannot function without facilities for our music library or instrument storage.

- ii) *Do the terms of the non-negotiable offer as presented to the band as documented in the General Manager's email reflect the views of the Burnie City Councillors/Council?*

The Mayor provided the following response:

Yes.

As Mr Overland explained the offer he made was on behalf of Council and aimed to address some of the concerns held by the City of Burnie Brass Band. This is despite the band having previously signed off the building design and agreed that the new band room was equal to or better than its current room.

The new band rooms are being constructed and paid for by UTAS, as required by the Development Deed. The General Manager put forward Council's offer to pay for alterations to the building at a cost to Council of over \$100,000. Council is under no legal or moral obligation to make this offer, but did so in a genuine attempt to negotiate an agreed outcome with the City of Burnie Brass Band.

The Mayor read out the following Chronology of the Band Rooms:

Chronology of development of Band Rooms at West Park

The future of the band facilities is covered by Clause 14 of the Development Deed between Council and the University of Tasmania for the transfer of Council owned land at West Park to UTAS to enable the development of an educational campus and associated facilities on the site. The Development Deed was entered into by both parties in June 2014.

Clause 14.1 of the Development Deed provides that subject to clause 14.3, where UTAS takes ownership of the Northern site, UTAS will grant the BCC a right to occupy the band sheds:

- (a) For a minimum period of ten years;
- (b) At peppercorn rent;
- (c) With all outgoings and maintenance costs to be borne by the BCC;
- (d) Which may be sub-licensed to community groups;
- (e) Otherwise on terms and conditions to be negotiated in good faith between the parties.

Clause 14.2 provides that at the end of the 10 year period UTAS will be entitled to deal with the Band Sheds as it sees fit in accordance with the applicable provisions of any land use regulation applying for the land.

Clause 14.3 of the Deed provides UTAS the discretion to demolish the existing band sheds within the ten-year period and to consult with Council to relocate the community groups using the band sheds to another building at a location elsewhere on the West Park site, so that Council's right of occupation is secured for the remainder of the ten-year period. Where UTAS exercises its rights to relocate the community groups UTAS is to meet the costs of relocating the community groups.

At its meeting in October 2016 (AO264-16) Council resolved:

"THAT Council give the Burnie Bands including the City of Burnie Brass Band a written guarantee that a new home will be provided of an equal or better standard than the current band rooms when the University of Tasmania determines that the current rooms are demolished, for a minimum term of ten years with further options to be determined at that time."

At its meeting in September 2018 (AO257-18) Council resolved to:

- ***Enter into a lease with the University of Tasmania of 25 + 25 years for the new combined bands facility at West Park;***
- ***Sub-let the facility to the City of Burnie Brass Band and Burnie Highland Pipe Band for favourable conditions, including a pepper-corn rental;***
- ***For the lease to include the provision for the ownership of the facility to be transferred to Council should the University ever leave the West Park Precinct;***
- ***Further to the proposal, request that UTAS meet the costs of building insurance on the bands facility for the full terms of the lease.***

In December 2018 Council received a letter from UTAS seeking Council's involvement in reaching a final outcome for the two bands, and proposing that the UTAS provide up to \$1 million to Council to construct the new band rooms.

Council considered this matter at its meeting in December 2018 (AC179-18) and resolved:

THAT prior to responding to the Vice Chancellor's proposal on the Band Room facilities at West Park, Council seek a briefing on:

- 1) the current design agreed by UTAS and the two band groups,***
- 2) detailed costings on the current design,***
- 3) past designs considered during the design process,***
- 4) site considerations including placement with regard to the UTAS Precinct Plan, and***
- 5) land tenure and planning issues."***

UTAS then undertook further consultation with the two band organisations and Council, and proposed to build the two band rooms on Council owned land at West Park, and then transfer the buildings to Council ownership.

In June 2020 Council considered a further report on the construction of new Band Rooms at West Park (AC073-20) and resolved:

THAT Council accept the proposal from the University of Tasmania to construct two new band rooms at West Park, and on completion, ownership and responsibility of the Band Rooms will transfer to Council.

Importantly this Council report contained assurances from Council officers that “[t]he bands have agreed that the current designs are of an equal or better standard than the current band rooms” consistent with the resolution of Council of October 2016 (AO264-16). The report further stated that “Council officers were involved in a number of meetings with UTAS and the bands, and both bands have agreed to the building designs.”

Since June 2020, UTAS continued to engage with the Bands leading to the final designs and lodging of the development application. Details of these dealings with the Brass Band as follows.

13 August 2020	UTAS had a design update and feedback meeting attended by Rebecca Wells and Robert Bentley
22 August 2020	Dimensioned DA drawings issued for review and comment following discussions with the band were provided to Rebecca Wells
25 August 2020	Rebecca Wells requested dimensional plans
26 August 2020	UTAS advised Rebecca Wells the dimensional plans would be provided in one week
01 September 2020	UTAS met with Robert Bentley and provided with a copy of the dimensional plans. Nathan Wells emailed UTAS Requested skew wall to be removed and increase main area from 88M2. Advised current space 14m x 8.4m (117.2m@). Advised the main room needs to be at least 14m x 8.4m minimum (however see content of 3 Sept email).
03 September 2020	UTAS emailed Nathan Wells and provided the DA plan approved by bands to Nathan Wells, with an area of 88m2 for the main practice area to confirm this agreed space had been retained.
03 September 2020	Nathan Wells emailed UTAS and provided a mock up plan requesting the main space to be 10m x 10m “which would be sufficient” UTAS emailed Nathan Wells agreeing to increase main practice

area space. The stated increase was to match existing, however after speaking with the architect he advised that the previously agreed dimensions were equivalent to the existing building that he previously measured so the practice space was increased to 100m² as agreed by Nathan on 3 Sept). Also note Matt E's record of measurement on site with the bands. Length of new room was 1.5m less than existing, however width was approx 2.5 m more.

19 November 2020 UTAS issued copy of DA drawings for review/comment to Brass Band and Rebecca Wells and advised proposed construction dates.

No response was received from the Brass Band.

[Council has a copy of the plans attached to this email and these are the plans approved by Council and currently under construction.]

Lynne Price of Burnie asked:

- 1) *The agenda items referring to new community grants programmes suggests that all applications will be considered for the 22/23 financial year. Does that mean that no community groups will receive any funding for this current 21/22 financial year. If so how much is Council saving through this decision? Are the councillors happy with this situation?*

The Mayor provided the following response:

No. Community groups are continuing to receive funding through this financial year. The new grants program if passed by Council this evening commences operation for the 22/23 financial year.

Lyndal Thorne of Burnie asked:

The current bandrooms, though funded and constructed by the City of Burnie Brass Band more than 60 years ago, is now a Council building. It is a public asset which has been earmarked for demolition.

The replacement building is approximately 90 square metres smaller and does not allow the building's current functions to be re-implemented fully. While Burnie City Council is not funding the new building as per agreements with UTAS they are allowing the replacement to be physically smaller than the asset they are losing.

- i) *How do Council respond to a public asset being demolished and replaced by a building that is NOT EQUAL in size or function (as per the 2016 Motion MO 345-16)?*

The Mayor provided the following response:

I refer to the chronology of events that I acknowledged earlier and that I will make that available to the public. Council was advised at its June 2020 closed Council meeting that the City of Burnie Brass Band signed off the design of the new band room and agreed it was equal to or better than its current facility. After being asked a number of questions at last month's Council meeting, this closed session report was released to the band.

UTAS has proceeded with the development and construction of that facility, which is well advanced. Council understands that the band has a number of concerns about the new building and in an effort to negotiate a mutually agreeable outcome offered to pay for internal re-configuration of the new building, which would provide more space for the band. This included providing a new trailer storage outside of the building (freeing the internal storage space for occupation and general use). The band rejected that offer.

Council remains of the view that the new facility is of a better standard than the current band room and that its commitments and those of UTAS have been met in full.

- 2) *Since council's announcements on May 3rd, 2021, the words Co-Design and Co-Creation have appeared in council documents and been used by council representatives in various situations. The meaning seems to vary depending on the context, and if a definition is requested, the response can differ markedly. And yet, it seems to be held up as the pivotal framework within which all new developments will take place. Can council please - for the record - enlighten the community as to what is meant by either or both of these words/concepts and the expectation you have for the community engagement with this process.*

The Mayor provided the following response:

These terms relate to the operation of our new Cultural Centre. I recommend you look at page 5 of the Hirst Projects report, which sets out in some detail the principles that will inform its operation.

CORPORATE AND COMMERCIAL SERVICES**AO189-21 POLICY REVIEW****NEW COMMUNITY GRANTS POLICY CP-CCS-CG-053 AND
REVISED COMMUNITY ASSISTANCE POLICY CP-CBS-SG-002****FILE NO: 4/14/2****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	1~AN ATTRACTIVE PLACE TO LIVE, WORK AND PLAY
Objective	1.2~A community that celebrates and participates in its arts, culture and heritage.
Strategy	1.2.2~Facilitate and support open community events that embrace our values and celebrate our place.

1.0 RECOMMENDATION:***“THAT Council:***

- 1) Adopt the Community Grants Policy CP-CCS-CG-053, as attached; and***
- 2) Adopt the Community Assistance Policy CP-CCS-CG-002, as attached.”***

2.0 SUMMARY

The purpose of this report is to seek Council’s endorsement of the new Community Grants Policy, and in doing so approve the revised Community Assistance Policy that has dealt with grant funding historically.

3.0 BACKGROUND

The Council have traditionally had a Financial Assistance Grants program which was advertised twice per year, seeking applications for a range of purposes such as: one off activities, events, capital works, recurrent funding purposes, regulatory fees, waste disposal fees and for applicants under 25 to meet the costs of representing Tasmania or Australia at sporting events and conferences.

These grants have typically been dealt with through multiple cross departmental budget allocations which has created some operational complexities when attempting to trace the transactions in order to report them in the Council’s Annual Report each year as is required under legislation.

The proposed methodology moving forward is to move away from two funding rounds per year, which causes a duplication of effort of staff in administering two programs and does

not allow Council to adequately consider the associated budget implications, leading into each financial year.

In addition, some of the purposes for which funding could be acquired under the former grants process created challenges by:

- The wider Burnie community not benefiting broadly from many of the applications on the basis of funding being provided for recurrent expenditure for groups and organisations with limited reach;
- A general lack of partnership or take-up by new organisations seeking funding to create new exciting experiences and programs;
- Enabling capital works to be undertaken, in turn creating a recurrent operational expense for the Council; and
- Allowing capital funding that in some cases did not align with the priorities of the Council's asset management planning.

4.0 LEGISLATIVE REQUIREMENTS

There is a legislative obligation for the Council to disclose grants made available to the public in the Annual Report each year.

5.0 POLICY CONSIDERATIONS

This report proposes the establishment of a new Community Grants Policy and associated Guidelines that would replace the previous grant program.

Additionally it seeks a significant revision of the existing Community Assistance Policy to reflect only the remaining component of the original policy, which deals with community discounts on venue hire for the Burnie Arts and Functions Centre and The Point West Park.

6.0 FINANCIAL IMPACT

There are no negative financial impacts that arise from this report on the basis that the Council will adopt annually, the associated budget allocations for each grant funding program.

In essence, the process will occur by the opening of the annual grants program for 2022-23 in November 2021, closing in January 2022. Council will consider applications at Council Workshops thereafter, to form an opinion on those that are supported in principle.

These will then be included in the draft Annual Plan and Budget Estimates that will be circulated to the Burnie community for feedback and consultation, expected to be in March 2022.

The Council will then consider the community feedback that has been received as part of the community consultation phase.

Thereafter, the Council will formally determine the outcome of the grants program as part of adopting the Annual Plan and Budget Estimates 2022-23, at the same time the annual grants funding allocations will also be determined by the Council.

7.0 DISCUSSION

The new grants program has been developed with the aim of:

- Strengthening the Burnie community through supporting a diverse range of activities, services and programs that are responsive to the community's needs.
- Activating the Burnie community by promoting new and creative experiences, and opportunities to enhance connectedness.
- Delivering the new model of event activation for the City, where the Council partners with third parties to fund and enable the delivery of events to the Burnie community.
- Building the capacity of local organisations to deliver events and programs for Burnie.
- Creating additional funding streams to enable programs that have not previously been offered, such as environmental grants and maintenance and improvement grants.

The new grant program will be facilitated through an online portal called Smartygrants. This platform is well known and utilised by many federal and state government agencies, local councils and the not-for-profit sector.

The introduction of the new portal will require applicants to submit their applications online, and will then transact the entire process thereafter through that online portal. This will create a more seamless interaction with our customers, while in turn creating substantial efficiencies for staff in administering the grant processes, as opposed to the previous manual methods.

It should be noted that while three of the four grant programs will open annually for a defined period in which to invite applications, the exception to this is the Achievement Grants program which will be open all year round.

8.0 RISK

The following table identifies relevant risks and how they may need to be addressed to either eliminate or reduce the risks.

Risk Category	Risk identified	Ways to eliminate or reduce the risk
Technology	The community is challenged by transitioning to an online grant application process.	A number of workshops during the grant application period will be conducted for representatives to attend to seek training and guidance. User guides will be developed and made available. Staff will provide one on one assistance where required.
Financial	There may be some applications received outside the grant application period.	A Communications Plan will be developed to ensure that all known stakeholders are informed of the timelines required. Workshops will be conducted during the grant application period. Information will be published on Council websites, social media platforms and advertised in the Advocate.

9.0 CONSULTATION

This matter has been discussed with Councillors on a number of occasions at recent Council Workshops.

ATTACHMENTS

1. [Draft Community Grants Policy CP-CCS-CG-053](#)
2. [Draft Community Assistance Policy \(revised\) CP-CCS-CG-002](#)
3. [Achievement Grant Guidelines INF-CCS-CG-047](#)
4. [Community Grant Guidelines INF-CCS-CG-048](#)
5. [Environmental Grant Guidelines INF-CCS-CG-049](#)
6. [Maintenance and Improvement Grant Guidelines INF-CCS-CG-050](#)

COUNCIL RESOLUTION**Resolution number: MO172-21****MOVED:** *Cr A Keygan***SECONDED:** *Cr G Simpson****“THAT Council:***

- 1) Adopt the Community Grants Policy CP-CCS-CG-053, as attached; and***
- 2) Adopt the Community Assistance Policy CP-CCS-CG-002, as attached.”***

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

 BURNIE CITY COUNCIL	COUNCIL POLICY	
	Community Grants Policy (DRAFT)	
	Approved By:	Document Code: CP-CCS-CG-053
	Doc Controller: Director Corporate and Commercial Services	Version: 1.0
	Approved Date: TBC	Next Review Date: + 3 years

1 PURPOSE

This policy outlines Council's approach to governing, managing and awarding grants to the community to assist with community development.

2 OBJECTIVE

The objective of this policy is the provision of financial assistance to our community on a fair and equitable basis.

3 SCOPE

The Policy applies to grants to the community that are considered and approved by Council for specific agreed purposes, as part of the annual budget process. It applies to the promotion, assessment and management of grant programs where Council is providing a funding contribution directly to an organisation, auspice organisation or individual.

Council provides annual and multi-year funding to support the community to respond to community needs, provide programs and services that strengthen the Burnie community and deliver strategic outcomes for Council. The Burnie City Council is committed to providing this funding efficiently, equitably and ethically.

The following grant programs fall within the scope of this Policy.

Achievement Grants – to assist individuals or groups selected to represent Tasmania or Australia.

Community Grants – to assist community, arts and cultural organisations in delivering programs, services or events to the Burnie community.

Environmental Grants – to assist community groups to undertake work or projects that deliver an environmental benefit in the Burnie area.

Maintenance and Improvement Grants – to contribute to the maintenance or improvement of facilities being undertaken by a local community, cultural or sporting organisations or groups.

4 POLICY

4.1 Aims

In providing funding, Council aims to:

strengthen the Burnie community through support of a diverse range of activities, services, and programs that are responsive to community needs.

create a thriving and active community that is safe, healthy, and brings people together.

 BURNIE CITY COUNCIL	COUNCIL POLICY	
	Community Grants Policy (DRAFT)	
	Approved By:	Document Code: CP-CCS-CG-053
	Doc Controller: Director Corporate and Commercial Services	Version: 1.0
		Approved Date: TBC
	Next Review Date: + 3 years	

build the capacity of local organisations and strengthen partnerships within Burnie to support development, collaboration and sustainability.

4.2 Community development

Grant programs are developed and administered in the context of Council's commitment to community development. The following principles will be reflected in grant practices:

Responsiveness – meeting identified community needs in a relevant and timely manner

Equity – ensuring opportunities and resources are distributed in a fair and equitable manner

Inclusiveness – providing opportunities for the community to meaningfully participate in planning and decision making

Capacity building – supporting and strengthening the community to identify needs and develop solutions at a local level

Collaboration – establishing networks and fostering partnerships to work together to achieve positive outcomes and partner with Council to deliver strategic outcomes.

4.3 Management of grants programs

In line with good governance Council is committed to delivering grant programs that are:

Ethical and accountable – grant processes are robust and stand up to scrutiny, governance is clear and strong and appropriate policies and procedures are followed.


Strategic and needs based – a range of grants that align with Council's strategic priorities, respond to community needs and provide outcomes that benefit Burnie residents.

Customer focused and efficient – grant programs that are consistent across Council, grant information is accessible and processes for applicants are well-organised and streamlined.

4.4 Administration of grant programs

4.4.1 Application processes

Grant opportunities will be promoted using a variety of avenues to provide everyone who is eligible to apply for a grant with the same opportunity to do so. Grant applications can be submitted at any time of the year, but will only be considered by Council in the annual budget process. This means that in order to be funded in a particular financial year the application must be received by Council by 31 December of the preceding year. (For example, to be considered in the 2022/23 FY, applications must be received by Council by 31 December 2021.)

 BURNIE CITY COUNCIL	COUNCIL POLICY	
	Community Grants Policy (DRAFT)	
	Approved By:	Document Code: CP-CCS-CG-053
	Doc Controller: Director Corporate and Commercial Services	Version: 1.0
		Approved Date: TBC
	Next Review Date: + 3 years	

Applications received after this time will not be considered, unless there are extraordinary and unforeseen circumstances. Further detail on what constitutes extraordinary and unforeseen circumstances is provided below.

Council's budget process includes exhibition of a draft budget released in March each year for public consultation. Feedback from the public consultation will be reported to councillors in May with the budget for the next financial year adopted at the June meeting of Council. Ordinarily, the draft budget process will disclose which grants Council is intending to fund. Grant applicants may make submissions with respect to their grant application as part of the consultation process.

Each grant program will have its own set of guidelines annexed to this policy. These guidelines will be in a consistent format and outline to the community the specific purpose, process and conditions of the grant program. Guidelines specific to each grant program will include the following:

- Objectives of the program
- Application process
- Eligibility and assessment criteria
- Acquittal/reporting process
- Funding conditions (if different to standard conditions detailed in 4.5)

Council will use an online grants administration system to ensure a consistent, efficient and user-friendly customer experience.

Personal information about individuals collected during the grant process will be treated in accordance with Council's Privacy Policy.

Unsolicited requests for funds will be directed to an appropriate grant program and must meet requirements as detailed in the relevant guidelines to be considered for grant funding.

4.4.2 Assessment processes

To ensure transparent decision-making, applications will be assessed based on criteria provided in the program guidelines.

Conflicts of interest will be managed to ensure an accountable and transparent assessment process. Anyone with a conflict of interest will not participate in any decision relating to the specific application.

All applicants will be informed of the outcome of their application in writing.

Customer concerns and complaints will be managed according to Council's Complaint Handling procedure which can be found on the Burnie City Council website.

4.5 Standard Conditions

 BURNIE CITY COUNCIL	COUNCIL POLICY	
	Community Grants Policy (DRAFT)	
	Approved By:	Document Code: CP-CCS-CG-053
	Doc Controller: Director Corporate and Commercial Services	Version: 1.0
		Approved Date: TBC
		Next Review Date: + 3 years

The following conditions apply to all Council's grants programs. Council's contribution is limited to the amount granted with all other costs associated with the project being borne by the grant recipient.

Funding must only be used for the purposes outlined by Council in the letter of offer or agreement. Changes can only be made if requested in writing and approved by Council beforehand.

When an organisation or individual accepts a grant and/or signs an agreement it means that they accept the conditions within this policy and the guidelines relevant to the specific grant program.

Organisations must retain sufficient records to substantiate expenditure of the grant funds for the purposes approved in writing by Council.

If more than 10% of the grant is not spent, it must be returned to Council in full, unless stated otherwise in guidelines.

Council reserves the right to withdraw funding and/or cease partnership with a grant recipient if the project is not progressing satisfactorily, the organisation ceases to be eligible, the organisation breaches funding conditions, or the project risks the positive reputation of the Burnie City Council. If this occurs, the organisation will be fully liable for costs involved and grant funds must be returned to Council.

The organisation receiving the grant must obtain all relevant permits or approvals before they proceed with their project.

The organisation or individual receiving the grant must appropriately publicly acknowledge Council's funding support but cannot use Council's logo in promotional material unless they have approval in writing.

Any other funding conditions will be outlined in individual program guidelines, letters of offer and/or funding agreements.

4.6 Administrative Updates

It is recognised that from time to time, circumstances may change leading to the need for minor administrative changes to this document. Where an update does not materially alter this document, such a change may be made administratively. However, any change or update which materially alters this document must be by resolution of Council.

4.7 Extraordinary and unforeseen circumstances

To best meet the objectives of this policy, grant applications will only be considered as part of Council's annual budget process. In extraordinary or unforeseen circumstances a grant application may be submitted to the General Manager seeking funding outside of the normal budget process. The application will need to explain and justify the extraordinary and unforeseen nature of the request. In this regard 'extraordinary' and 'unforeseen' will be given their normal dictionary meaning. The Chambers Dictionary defines 'extraordinary' as; not usual or regular, remarkable or wonderful, special or additional. 'Unforeseen' is defined as; not to see or know beforehand.

 BURNIE CITY COUNCIL	COUNCIL POLICY	
	Community Grants Policy (DRAFT)	
	Approved By:	Document Code: CP-CCS-CG-053
	Doc Controller: Director Corporate and Commercial Services	Version: 1.0
		Approved Date: TBC
		Next Review Date: + 3 years

As extraordinary and unforeseen applications will be rare, and potentially time sensitive, the General Manager will assess and determine these applications. The funding in these instances will be drawn from contingency funding allocated annually by the Council, for the individual grant program applicable. A decision to refuse an extraordinary and unforeseen application will be final and not subject to any review.

4.8 Mayor's Grant Fund

An amount of \$2,500 will be budgeted annually in the Community Grants allocation, to enable minor grant requests to be approved at the discretion of the Mayor.

5. DELEGATION

Delegation of this matter rests with the Council to determine the success of grant applications as part of the annual grant funding rounds, for Community Grants, Environmental Grants and Maintenance and Improvement Grants.

Determination with regard to extraordinary and unforeseen applications will be determined by the General Manager.

Achievement Grants will be determined by the Executive Manager Burnie Arts and Functions Centre or the Director Corporate and Commercial Services.

6. REVIEW

A review of this document will occur three years after its effect date.

7. REPORTING


The *Local Government Act 1993* requires that the details of any grant made or benefit provided are to be included in the Annual Report of the Council.

8. LEGISLATION

Local Government Act 1993

9. RELATED DOCUMENTS

Achievement Grant Guidelines INF-CCS-CG-047
Community Grant Guidelines INF-CCS-CG-048
Environmental Grant Guidelines INF-CCS-CG-049
Maintenance and Improvement Grant Guidelines INF-CCS-CG-050

 BURNIE CITY COUNCIL	COUNCIL POLICY Community Grants Policy (DRAFT)	Approved By: Doc Controller: Director Corporate and Commercial Services	Document Code: CP-CCS-CG-053 Version: 1.0 Approved Date: TBC Next Review Date: + 3 years
--	--	---	---

Policy Endorsement	
Responsibility:	It is the responsibility of the General Manager to administer and review this policy. It is the responsibility of the Governance Unit to maintain this policy in the Corporate Document Framework.
Minute Reference:	TBC
Council Meeting Date:	TBC
Previous Policies Replaced:	This policy, in part replaces aspects of the Community Assistance Policy CP-CBS-SG-002 v4.1 dated 20 March 2018 (Item AO073-18)
Date of Commencement:	TBC
Publication of policy:	Members of the public may inspect this policy at the City Offices, or access it on Council's website (www.burnie.net)

 BURNIE CITY COUNCIL		COUNCIL POLICY Community Assistance Policy (DRAFT)	
Approved By:	Doc Controller:	Director Corporate and Commercial Services	Document Code: CP-CCS-CG-002
File: 4/14/2			Version: 5.0
			Approved Date:
			Next Review Date: + 3 years

1 PURPOSE

The purpose of this policy is to ensure that financial subsidies for the use of Council facilities, are provided on an equitable basis to clubs and community organisations.

2 OBJECTIVE

The objective of this policy is to ensure that the provision of assistance is undertaken on a consistent, fair and equitable basis.

3 SCOPE

This policy is limited to clubs and community organisation who have a significant reach in Burnie, or a Not-for-Profit organisation providing a service or public benefit to the Burnie community.

This policy does not cover Federal or State Government authorities delivering community services, unless specified.

4 POLICY

4.1 Community Discounts on Venue Hire

- 4.1.1. Council shall provide a discount totalling 60% of the standard functions and performing arts venue hire fee for both the Burnie Arts and Function Centre and The Point.
- 4.1.2. Council may also provide a discount on equipment hire at the discretion of the Executive Manager Burnie Arts and Functions Centre or the Director Corporate and Commercial Services.
- 4.1.3. Any additional costs will not be discounted.
- 4.1.4. The following organisations are eligible for the discount:
 - Clubs and community organisations either located in Burnie or which have substantial membership of Burnie residents, and which offer benefits to the people of Burnie. Financial Assistance may be made to Regional or District organisations for distribution to sub or local branches where this situation applies; or
 - Not-for-profit community organisations providing a public benefit to the Burnie community; or
 - Educational institutions where the event primarily involves students from the Burnie region, and which are endorsed by either the Department of Education, or the Principal of an independent school.

 BURNIE CITY COUNCIL	COUNCIL POLICY	
	Community Assistance Policy (DRAFT)	
	Approved By:	Document Code: CP-CCS-CG-002
	Doc Controller: Director Corporate and Commercial Services	Version: 5.0
	File: 4/14/2	Approved Date:
		Next Review Date: + 3 years

- 4.1.5. All discounts on venue hire shall be recorded and accounted for through the annual Community Grants budget allocations.

4.10 Reporting

- 4.10.1 The *Local Government Act 1993* requires that the details of any grant made or benefit provided are to be included in the Annual Report of the Council.

5 LEGISLATION

Local Government Act 1993

6 RELATED DOCUMENTS

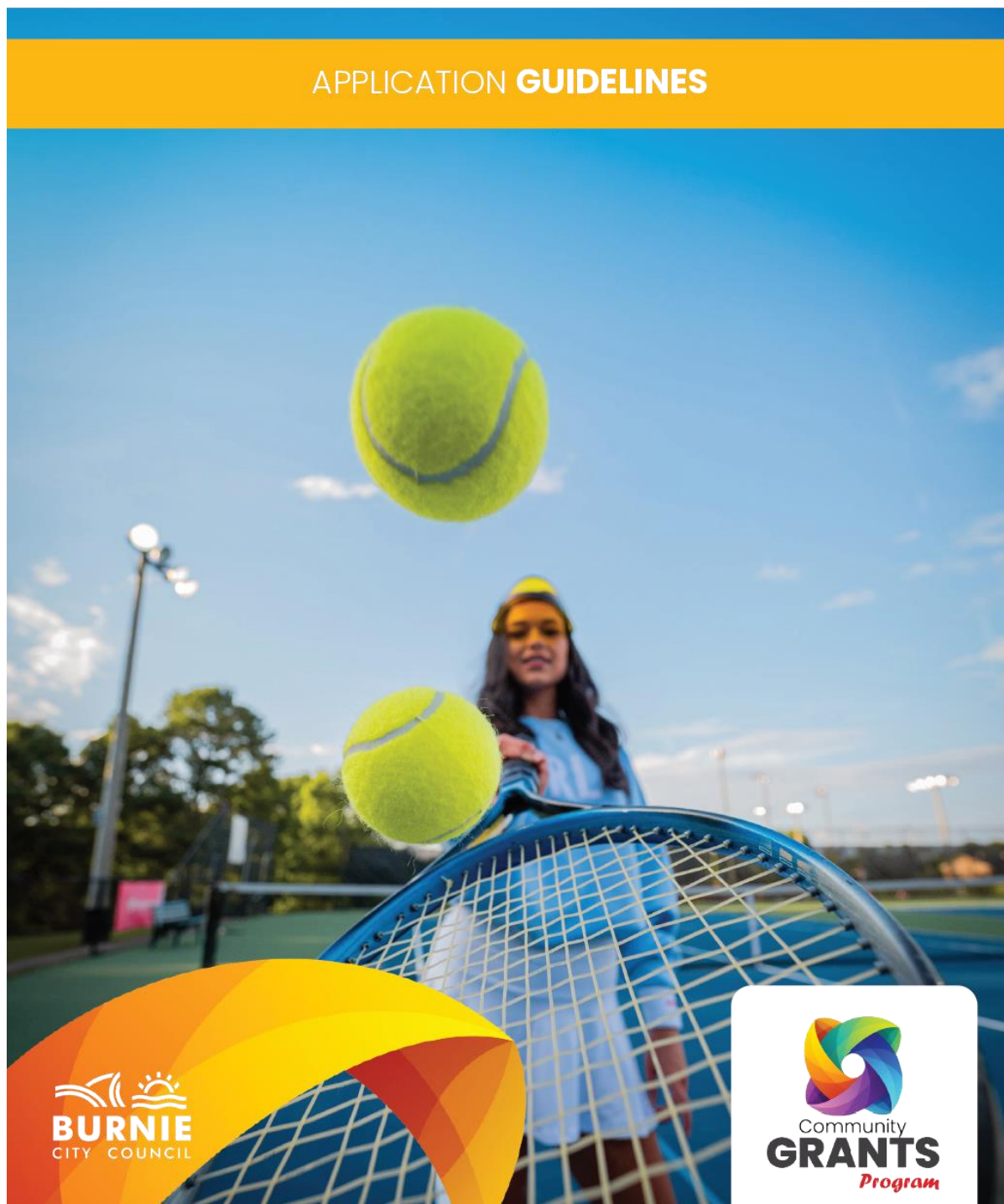
Community Discount Request Form for Venue Hire – FO-CED-BAFC-002

		COUNCIL POLICY
		Community Assistance Policy (DRAFT)
Approved By:	Doc Controller:	Document Code: CP-CCS-CG-002
	Director Corporate and Commercial Services	Version: 5.0
File: 4/14/2	Approved Date:	Next Review Date: + 3 years

Policy Endorsement	
Responsibility:	It is the responsibility of the Director Corporate and Commercial Services to administer and review this policy. It is the responsibility of the Corporate Governance Unit to maintain this policy in the Corporate Document Framework.
Minute Reference:	TBC
Council Meeting Date:	TBC
Strategic Plan Reference:	Future Direction 1 – Making Burnie 203 1.2 A community that celebrates and participates in its arts, culture and heritage.
Previous Policies Replaced:	This policy replaces the previous policy that was adopted by the Council on 20 March 2018 (AO073-18).
Date of Commencement:	20 March 2018
Publication of policy:	Members of the public may inspect this policy at the City Offices, or access it on Council's website (www.burnie.net)



APPLICATION GUIDELINES





Before you apply for Achievement Grants, please read through the information below and Council's Community Grants Assistance Policy. It will give you the best chance of being successful.

Objectives of the achievement grants program

Achievement Grants are available to groups or individuals who:

- Are selected to represent Tasmania or Australia in national or international events, conferences or seminars.

Eligibility

Who can apply for this grant?

To apply for this grant, you must:

- Be selected to represent Tasmania or Australia in national or international events, conferences or seminars, and
- Be a resident of Burnie.

Who cannot apply for this grant?

You cannot apply for this grant if:

- You do not live in Burnie

Grant approvals

How successful grants are decided?

1. If you meet the eligibility requirements of who can apply, you will receive financial assistance of up to \$200 per person
2. Individuals can only receive one grant per annum under this grant program
3. Community Achievement Grants will be open all year

If your application is successful

- We will notify you by email
- If you have any outstanding payments owed to Council, you will need to clear these before a grant payment is made

If your application is unsuccessful

- An email will be sent to you explaining why the application was not successful, and
- You are encouraged to reapply in future, provided you meet the requirements.

Funding conditions

Additional funding conditions

There are no general additional funding conditions, in excess of those provided in Council's Grant Policy.

How do apply for and manage my grant

How do I apply for my grant?

Applications must be submitted on line at

<https://burnie.smartygrants.com.au>

How do I manage my grant?

All management of the grant is done on line at <https://burnie.smartygrants.com.au>. You must also provide appropriate bank details into which grant money will be paid.

Contact us

Please contact our Community Grants Team for any enquiries about a grant application or your grant.

Ph: 03 6430 5866

Email: grants@burnie.net

Cover photo by [Jeffery Erhunse](#) on [Unsplash](#)



APPLICATION GUIDELINES





Before you apply for a Community Grant, please read through the information below and Council's Community Grants Assistance Policy. It will give you the best chance of being successful.

Objectives of the community grants program

Community Grants are to support projects and events that:

1. Are in line with Council plans and priorities
2. Promote a sense of community and inclusion across Burnie
3. Help residents to be healthy, active or engaged in community life
4. Encourage the development of locally-led and delivered projects and activities, and
5. Support and enable local community groups and organisations to deliver events and services to the Burnie community

Eligibility

Who can apply for this grant?

To apply for this grant, your group must:

1. Preferably be a registered (incorporated) not-for-profit club or community group or have the support of one (an auspice); or
2. Be a non-incorporated association able to satisfy Council that the applicant can receive, manage and acquit the grant in an appropriately accountable manner
3. Be based in Burnie or the activity will take place in Burnie
4. Have public liability insurance of \$20 million, or be eligible for community liability insurance under Council's Community Liability Policy
5. Be able to demonstrate support in the community for your organisation or proposal

6. Develop a plan detailing the benefits of what you are proposing
7. Create an itemised budget, detailing how you will spend the funds
8. Submit your application and documentation online and if successful transact and acquit your grant online

Who cannot apply for this grant?

You cannot apply for this grant if:

- It is for purely commercial purposes
- You are a political party or group, or
- You are a Government agency

What can be funded?

Community Grants funding is available in two grant streams:

- Minor Grants – up to \$5,000
- Two Major Grants – up to \$15,000

Examples of what you could use this funding for:

- Community, arts or cultural events based in Burnie
- Community, arts or cultural programs to assist Burnie residents or that encourage residents to be social, active or healthy, or
- Equipment that is an essential part of the group's purpose

What cannot be funded?

We will not accept applications for:

- Funding of events or programs outside of Burnie
- Multiple grants from the one group in a financial year
- Maintenance and improvements of Council assets (but see Maintenance and Improvement Grants program)
- Programs that only advocate religion or faith



- Activities that are due to happen (or have happened) before a decision on a grant application is made, or
- Activities that occur outside of the financial year's funding period

Grant approvals

How successful grants are decided?

Your application will be assessed on how well it meets the following criteria:

1. Alignment with Council strategy and priorities
2. Delivery of benefit to the community or part of the community resident in the Burnie municipal area
3. Strength of community support
4. The ability of the group to deliver the project
5. Supplementary funding obtained through other sources to support the project
6. Equitable allocation of grant funds across the community, including to new initiatives and groups or to groups that have not received grant funding support in the previous three years

If your application is successful

- We will notify you by email
- We will include a funding deed that will set out the purpose and conditions of the grant that you will need to accept, sign and return before the grant is paid to your nominated bank account
- If you have any outstanding payments owed to Council, you will need to clear these before a grant payment is made

If your application is unsuccessful

- An email will be sent to you explaining why the application was not successful, and
- You are encouraged to reapply in future, provided you meet eligibility requirements.

Variations to grant applications

If you are successful in obtaining a grant and for some reason wish to change the purpose or scope of the grant, you must first obtain the written approval from Council, completing an application variation request.

Your application to vary will be assessed with reference to the original purpose, the reason for the requested variation and the impact on outcomes and cost. You will be advised in writing if your request is successful and will need to sign a new funding deed.

Change of purpose or scope without the prior written agreement of Council may result in immediate cancellation of the grant and a requirement to repay all grant money.

Auspice organisations

An auspice organisation must know of and consent to act as such before a grant application is submitted and it is the auspice organisation that will be required to sign the funding deed, ensure compliance with its terms and acquit the grant. An auspice organisation need not be based or have a presence in Burnie, but the service, program or event must be delivered in Burnie.

Events

If you are successful in your grant application, this is approval of funding only. You will still need to confirm facility/venue bookings with the relevant staff and to obtain all other approvals necessary for the event to proceed. Council officers may assist to identify any relevant approval, authorisation or permit, and how to make an application. However, Council officers will not assist in the preparation of any necessary application.



The management and operation of the event is also the responsibility of the grant holder. This includes attending to public health requirements and any other statutory or regulatory obligations.

Requests for community discounts on the hire of Council facilities will need to be made and considered outside of this policy and consistent with Council's relevant charging policy.

Acquitting your grant

Tell us how the grant was used

After you have completed the purpose for which the grant was made, you must tell us how you spent the money and what you achieved. This is known as an acquittal process and you must complete it within 60 days of your event or by 1 August after the close of the financial year if you have been funded for a financial year or years. If your grant is for multiple years you must provide an acquittal by 1 August after the end of each financial year of the grant.

You must keep sufficient records and documentation to fully acquit expenditure of the grant for the approved purpose. Spot audits will be undertaken of some grants and a failure to either properly acquit a grant may result in future grant applications being refused, or if warranted, by referral to Tasmania Police for investigation.

Funding conditions

Additional funding conditions

There are no general additional funding conditions, in excess of those provided in Council's Grant Policy. Specific conditions may be included in funding deeds with individual grant

recipients at the absolute discretion of Council.

Additional conditions may also be required as a condition of grant variation approval, again at the discretion of Council.

How do I apply for and manage my grant

How do I apply for my grant?

Applications must be submitted online at <https://burnie.smartygrants.com.au>

How do I manage my grant?

All management of the grant is done online at <https://burnie.smartygrants.com.au>.

You must also provide appropriate bank details into which grant money will be paid.

Contact us

Please contact our Community Grants Team for any enquiries about a grant application or your grant.

Ph: 03 6430 5866

Email: grants@burnie.net



Cover photo by [Brenna Hutton](#) on [Unsplash](#)



APPLICATION GUIDELINES





Before you apply for Environmental Grants, please read through the information below and Council's Community Grants Assistance Policy. It will give you the best chance of being successful.

Objectives of the Environmental Grants Program

Environmental Grants are to support projects and events that:

1. Are in line with Council plans and priorities
2. Promote positive environmental outcomes in Burnie
3. Help residents to be directly engaged in caring for our environment
4. Encourage the development of locally-led and delivered projects and activities, and
5. Support and enable local community groups and organisations to deliver environmental events and services to the Burnie community

Eligibility

Who can apply for this grant?

To apply for this grant, your group must:

1. Preferably be a registered (incorporated) not-for-profit club or community group or have the support of one (an auspice); or
2. Be a non-incorporated association able to satisfy Council that the applicants can receive, manage and acquit the grant in an appropriately accountable manner
3. Be based in Burnie or the activity will take place in Burnie
4. Have public liability insurance of \$20 million, or be eligible for community liability insurance under Council's Community Liability Policy
5. Be able to demonstrate significant support in the community for your organisation
6. Develop a plan detailing the benefits of what

you are proposing

7. Create an itemised budget, detailing how you will spend the funds
8. Submit your application and documentation online and if successful transact and acquit your grant online

Who cannot apply for this grant?

You cannot apply for this grant if:

- It is for purely commercial purposes
- You are a political party or group, or
- You are a Government agency

What can be funded?

Environmental Grant funding is available in two grant streams:

- Minor Grants – Up to \$5,000
- One Major Grant – Up to \$15,000

Examples of what you can use this funding for:

- Environmental remediation projects, like cleaning of littered and polluted areas
- Environmental restoration, like planting and landscaping works and eradication of noxious or introduced flora and weeds, or
- Projects that will deliver environmental benefits, like reducing carbon emissions

What cannot be funded?

We will not accept applications for:

- Funding of events or programs outside of Burnie
- Multiple grants from the one group in a financial year
- Educative or promotional events or programs alone
- Activities that are due to happen (or have happened) before a decision on a grant application is made, or
- Activities that occur outside of the financial year's funding period



Grant approvals

How successful grants are decided?

Your application will be assessed on how well it meets the following criteria:

1. Alignment with Council plans and priorities
2. Delivery of benefit to the community or part of the community resident in the Burnie municipal area
3. Strength of community support
4. The ability of the group to deliver the project
5. Supplementary funding obtained through other sources to support the project
6. Prior grants history and performance
7. Equitable allocation of grant funds across the community, including to new initiatives and groups or to groups that have not received grant funding support in the previous three years

If your application is successful

- We will notify you by email
- We will include a funding deed that will set out the purpose and conditions of the grant that you will need to accept, sign and return before the grant is paid to your nominated bank account
- If you have any outstanding payments owed to Council, you will need to clear these before a grant payment is made

If your application is unsuccessful

- An email will be sent to you explaining why the application was not successful, and
- You are encouraged to reapply in future, provided you meet the eligibility requirements

Variations to grant applications

If you are successful in obtaining a grant and for some reason wish to change the purpose or scope of the grant, you must first obtain the

written approval from Council, completing an application variation request.

Your application to vary will be assessed with reference to the original purpose, the reason for the requested variation and the impact on outcomes and cost. You will be advised in writing if your request is successful and will need to sign a new funding deed. Change of purpose or scope without the prior written agreement of Council may result in immediate cancellation of the grant and a requirement to repay all grant money.

Auspice organisations

An auspice organisation must know of and consent to act as such before a grant application is submitted and it is the auspice organisation that will be required to sign the funding deed, ensure compliance with its terms and acquit the grant. An auspice organisation need not be based or have a presence in Burnie, but the service, program or event must be delivered in Burnie.

Projects or Events

If you are successful in your grant application, this is approval of funding only. You will still need to obtain all other approvals necessary for the project or event to proceed. Council officers may assist to identify any relevant approval, authorisation or permit, and how to make an application. However, Council officers will not assist in the preparation of any necessary application.

The management of the grant is also the responsibility of the grant holder. This includes attending to any statutory or regulatory obligations.



Requests for community discounts on the hire of Council facilities will need to be made and considered outside of this policy and consistent with Council's relevant charging policy.

Acquitting your grant

Tell us how the grant was used

After you have completed the purpose for which the grant was made, you must tell us how you spent the money and what you achieved. This is known as an acquittal process and you must complete it within 60 days of your event or by 1 August after the close of the financial year if you have been funded for a financial year or years. If your grant is for multiple years you must provide an acquittal by 1 August after the end of each financial year of the grant.

You must keep sufficient records and documentation to fully acquit expenditure of the grant for the approved purpose. Spot audits will be undertaken of some grants and a failure to either properly acquit a grant may result in future grant applications being refused, or if warranted, by referral to Tasmania Police for investigation.

Funding conditions

Additional funding conditions

There are no general additional funding conditions, in excess of those provided in Council's Grant Policy. Specific conditions may be included in funding deeds with individual grant recipients at the absolute discretion of Council.

Additional conditions may also be required as a condition of grant variation approval, again at the discretion of Council.

Cover photo by **Crema Joe** on **Unsplash**

How do I apply for and manage my grant

How do I apply for my grant?

Applications must be submitted online at <https://burnie.smartygrants.com.au>

How do I manage my grant?

All management of the grant is done online at <https://burnie.smartygrants.com.au>. You must also provide appropriate bank details into which grant money will be paid.

Contact us

Please contact our Community Grants Team for any enquiries about a grant application or your grant.

Ph: 03 6430 5866

Email: grants@burnie.net





APPLICATION GUIDELINES





Before you apply for Maintenance and Improvement Grants, please read through the information below and Council's Community Grants Assistance Policy. It will give you the best chance of being successful.

Objectives of the maintenance and improvement grants program

Maintenance and Improvement Grants are to support projects that:

1. are in line with Council plans and priorities
2. Encourage the development of locally-led and delivered projects
3. Contribute to local community, arts, cultural and sporting groups and organisations to maintain or improve assets, and
4. Provide community benefit by contributing to the improvement of local assets and infrastructure

Eligibility

Who can apply for this grant?

To apply for this grant, you must:

1. Preferably be a registered (incorporated) not-for-profit club or community group or have the support of one (an auspice)
2. Be a non-incorporated association able to satisfy Council that the applicants can receive, manage and acquit the grant in an appropriately accountable manner
3. Be based in Burnie or the asset is in Burnie
4. Have appropriate insurance in place
5. Be able to demonstrate significant support in the community for your organisation
6. Develop a plan detailing the benefits of what you are proposing
7. Create an itemised budget, detailing how you will spend the funds

8. Submit your application and documentation online and if successful transact and acquit your grant online

Who cannot apply for this grant?

You cannot apply for this grant if:

- You are an individual
- Your project is for purely commercial purpose
- You are a political party or group
- You are an educational institution, including a school, or
- You are a Government agency

What can be funded?

Funding is able to be used as a contribution to maintaining or improving a building or place used for community, artistic, cultural or sporting purposes, up to a maximum amount of \$10,000.

What cannot be funded?

This funding is not able to be used for the building of new assets, but rather to improve and maintain existing assets.

Grant approvals

How successful grants are decided?

Your application will be assessed on how well it meets the following criteria:

1. Alignment with Council plans and priorities
2. Community need and benefit
3. Strength of community support
4. The ability of the group to deliver the project
5. Prior grants history and performance
6. Supplementary funding obtained through other sources to support the project

If your application is successful

- We will notify you by email
- We will include a funding deed that will set out the purpose and conditions of the grant that you will need to accept, sign and return



before the grant is paid to your nominated bank account, and

- If you have any outstanding payments owed to Council, you will need to clear these before a grant payment is made

If your application is unsuccessful

- An email will be sent to you explaining why the application was not successful, and
- You are encouraged to reapply in future, provided you meet the eligibility requirements.

Variations to grant applications

If you are successful in obtaining a grant and for some reason wish to change the purpose or scope of the grant, you must first obtain the written approval from Council, completing an application variation request.

Your application to vary will be assessed with reference to the original purpose, the reason for the requested variation and the impact on outcomes and cost. You will be advised in writing if your request is successful and will need to sign a new funding deed.

Change of purpose or scope without the prior written agreement of Council may result in immediate cancellation of the grant and a requirement to repay all grant money.

Acquitting your grant

Tell us how the grant was used

After you have completed the purpose for which the grant was made, you must tell us how you spent the money and what you achieved. This is known as an acquittal process and you must complete it within 60 days of your event or by 1 August after the close of the financial year if you have been funded for a financial year or years. If your grant is for multiple years you must provide an acquittal by 1 August after the end of each financial year of the grant.

You must keep sufficient records and documentation to fully acquit expenditure of the grant for the approved purpose. Spot audits will be undertaken of some grants and a failure to either properly acquit a grant may result in future grant applications being refused, or if warranted, by referral to Tasmania Police for investigation.

Funding conditions

Additional funding conditions

There are no general additional funding conditions, in excess of those provided in Council's Grant Policy. Specific conditions may be included in funding deeds with individual grant recipients at the absolute discretion of Council.

Additional conditions may also be required as a condition of grant variation approval, again at the discretion of Council.



Cover photo by **James Kevin** on **Unsplash**



How do I apply for and manage my grant

How do I apply for my grant?

Applications must be submitted online at
<https://burnie.smartygrants.com.au>

How do I manage my grant?

All management of the grant is done online at
<https://burnie.smartygrants.com.au>.

You must also provide appropriate bank details into which grant money will be paid.

Contact us

Please contact our Community Grants Team for any enquiries about a grant application or your grant.

Ph: 03 6430 5866

Email: grants@burnie.net

Cover photo by **James Kavin** on **Unsplash**



CORPORATE AND COMMERCIAL SERVICES**AO190-21 COUNCIL PLAN 2022-2025****FILE NO: 4/15/2****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7~AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.1~A Council that provides engaging and effective leadership to Burnie.
Strategy	7.1.1~Formulate policy that is equitable, inclusive and responsive to current needs, and ensure decision-making is informed and accountable.

1.0 RECOMMENDATION:***“THAT Council:***

- 1) Adopt the Council Plan 2022-2025 as attached; and***
- 2) Rescind the Corporate Plan 2020-2024.”***

2.0 SUMMARY

The purpose of this report is to seek Council’s endorsement of the newly developed Council Plan 2022-2025, as **attached**.

3.0 BACKGROUND

The Council currently has a ten year Community Plan titled Making Burnie 2030. Whilst this satisfied the Council’s legislative obligations to have long term plan for the future, the Plan is ultimately one that is delivered by a range of stakeholders, the Council being one of those. Council has no influence or control over many aspects of the Strategy.

The current Corporate Plan 2020-2024 which was adopted by the Council at its meeting of 20 October 2020, is understandably a reflection of Making Burnie 2030, and therefore given the prior comments, is challenging to implement.

Council officers have discussed with the Council the development of a new Council Plan to replace the Corporate Plan, spanning a four year period in order to have synergies with local government election cycles. This is predicated on the philosophy that each incoming Council should have the opportunity to review its Council Plan, and make changes where needed to support its future direction, at that time.

4.0 LEGISLATIVE REQUIREMENTS

Section 66 of the *Local Government Act 1993* (the Act) prescribes that the Council must have a Strategic Plan for a period of no less than 10 years. Additionally section 71 requires that the Council is to have an Annual Plan covering its objectives within a specific financial year. Therefore there is no legislative obligation to have a Council Plan. In reality however, attempting to implement a ten year strategy, when only projecting work programming, effort and resourcing at one year increments is not ideal.

Therefore many Councils have Corporate Plans that enable them to have a longer term vision of the priorities that need to be delivered in the short to medium term, as a means of successfully delivering the overall objectives of the Strategic Plan.

The Council is required under section 70E of the Act to ensure that its Strategic Plan is reviewed no less than at least four year intervals. The period of this proposed Council Plan aligns with that timeline on the basis that when it comes time to review the Council Plan, the Council will subsequently be reviewing the Strategic Plan simultaneously.

5.0 POLICY CONSIDERATIONS

The Annual Plan and Budget Estimates 2021-22 which represent the actions that Council have committed to delivering for the financial year, was endorsed by the Council on 27 July 2021.

6.0 FINANCIAL IMPACT

There are no specific financial impacts that arise from this report, as the funding necessary to enable the objectives of the Annual Plan and Budget Estimates 2021-22 have been allocated through the budget process.

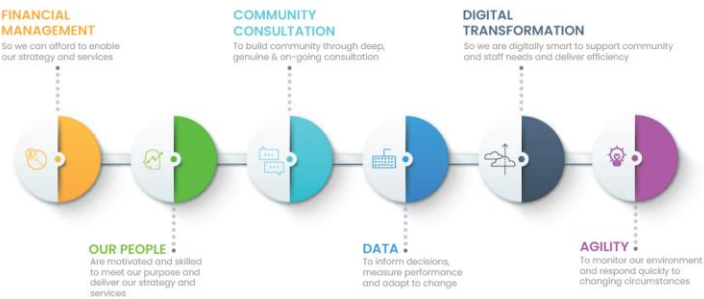





7.0 DISCUSSION

The Council Plan has been developed with the input of both Councillors and senior staff. The three key deliverables of the Plan determine the major areas of focus for the Council over the next four year period.

In 2021-22, in the absence of a Council Plan that could be operationalised, the key deliverables for the year were determined with the intent that when the Corporate Plan was developed these would be mapped to ensure cohesion and synergies between the two Plans. With the Plan having now been developed, the below depicts the alignment between the Council Plan and the operational deliverables of the Annual Plan and Budget Estimates 2021-22:

Council Plan	Annual Plan Actions
 <p>VIBRANT TOWN CENTRE Enhancing the attractiveness and vitality of our town centre</p>	<p><i>Vibrant Town Centre</i></p>  <p>Commence refurbishing the Burnie Arts and Functions Centre to create a new integrated cultural centre that delivers an engaging and vibrant cultural hub for the Burnie community.</p> <p><i>Urban Infrastructure Renewal</i></p>  <p>Quantify, detail and highlight the ongoing works to renew and upgrade infrastructure within the urban areas.</p>
 <p>COMMUNITY FACILITIES TO SUPPORT LIVEABILITY Strategic management in planning for, delivering and operating all of Council's community facilities</p>	<p><i>Coastal Pathway</i></p>  <p>Complete the design and tender process for the Cooe to Wynyard Coastal Pathway Project and commence construction.</p>
 <p>ENVIRONMENTALLY RESPONSIBLE Protecting and improving our environment as a whole</p>	<p><i>Waste Management</i></p>  <p>Review our service delivery model for Burnie Waste Management Centre in preparation for 2022-23 services.</p> <p><i>FOGO</i></p>  <p>Investigate the feasibility of a Food Organic and Green Organic service for 2022-23.</p>

In addition to the key deliverables outlined in the Council Plan, there are also a number of enablers identified. These are aspects of our business that the Council recognises need priority to ensure that the Council succeeds to deliver on its expectations, and those of our community. Therefore the remaining three deliverables identified in the Annual Plan and Budget Estimates for the current financial year are as follows, noting also how these map to the Council Plan:

Enablers	Annual Plan Actions
<p>Our Enablers</p>  <p>FINANCIAL MANAGEMENT So we can afford to enable our strategy and services</p> <p>COMMUNITY CONSULTATION To build community through deep, genuine & on-going consultation</p> <p>DIGITAL TRANSFORMATION So we are digitally smart to support community and staff needs and deliver efficiency</p> <p>OUR PEOPLE Are motivated and skilled to meet our purpose and deliver our strategy and services</p> <p>DATA To inform decisions, measure performance and adapt to change</p> <p>AGILITY To monitor our environment and respond quickly to changing circumstances</p>	<p><i>Strategic Planning</i></p>  <p>Develop the Council Plan setting the strategic priorities of Council for the next four years.</p>
<p>COMMUNITY CONSULTATION To build community through deep, genuine & on-going consultation</p>  <p>DATA To inform decisions, measure performance and adapt to change</p>	<p><i>Community Engagement</i></p>  <p>Prepare and implement a Community Consultation Framework to guide future engagement with the community of Burnie.</p>
<p>FINANCIAL MANAGEMENT So we can afford to enable our strategy and services</p> <p>DIGITAL TRANSFORMATION So we are digitally smart to support community and staff needs and deliver efficiency</p>  <p>OUR PEOPLE Are motivated and skilled to meet our purpose and deliver our strategy and services</p> <p>DATA To inform decisions, measure performance and adapt to change</p> <p>AGILITY To monitor our environment and respond quickly to changing circumstances</p>	<p><i>Digital Transformation</i></p>  <p>Commence a Digital Transformation Strategy to enable Council to deliver services more effectively to the community.</p>

8.0 RISK

The following table identifies relevant risks and how they may need to be addressed to either eliminate or reduce the risks.

Risk Category	Risk identified	Ways to eliminate or reduce the risk
Strategic	Not having a Corporate Plan leads to a lack of clarity in the delivery of core objectives and outcomes.	Adopt a new Corporate Plan as a means of prioritising resourcing and effort. Ensure that Council staff have clarity over what is expected to achieve the required deliverables.

9.0 CONSULTATION

This matter has been the subject of a number of discussions at recent Council Workshops.

ATTACHMENTS

1. [Council Plan 2022-2025 \(draft\)](#)

COUNCIL RESOLUTION

Resolution number: MO173-21

MOVED: *Cr T Brumby*

SECONDED: *Cr G Simpson*

“THAT Council:

1) Adopt the Council Plan 2022-2025 as attached; and

2) Rescind the Corporate Plan 2020-2024.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY





Our Enablers

FINANCIAL MANAGEMENT

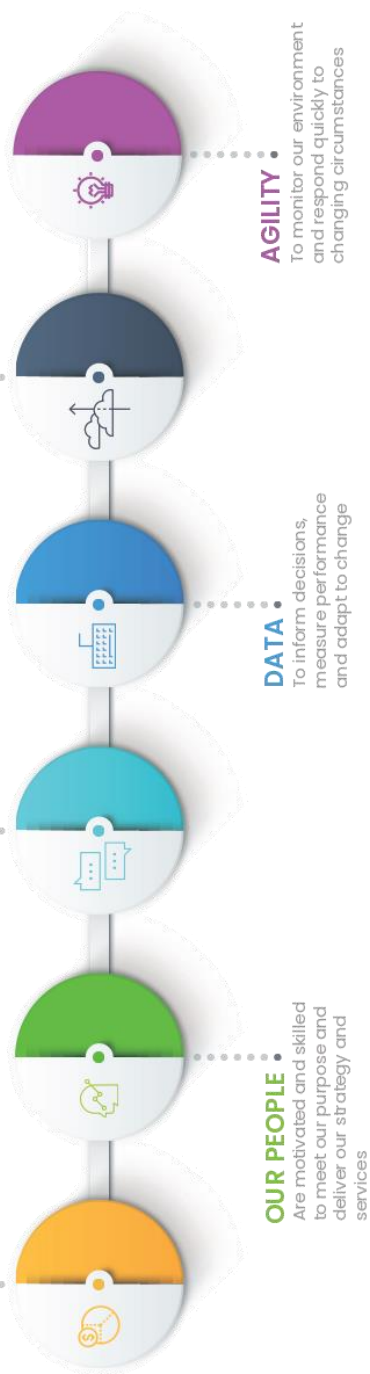
So we can afford to enable
our strategy and services

COMMUNITY CONSULTATION

To build community through deep,
genuine & on-going consultation

DIGITAL TRANSFORMATION

So we are digitally smart to support community
and staff needs and deliver efficiency



CORPORATE AND COMMERCIAL SERVICES**AO191-21 ANNUAL PLAN 2021-22 PROGRESS REPORT**

FILE NO: 4/13/5
PREVIOUS MIN:

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7	AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.2	Council and the community are informed and engaged on issues of local importance.
Strategy	7.2.2	Inform the community of key decisions and actions of Council.

1.0 RECOMMENDATION:

“THAT Council note the 2021-22 Annual Plan progress report to 30 September 2021.”

2.0 SUMMARY

The Annual Plan is prepared as part of the Annual Plan and Budget Estimate process, and is required under the *Local Government Act 1993*.

The Annual Plan and Budget Estimates is developed by the Council each year setting out the key deliverables to be undertaken, together with the budgeted resources required to achieve them. The Council adopted the Annual Plan and Budget Estimates 2021-22 at its meeting held on 27 July 2021. The plan can be viewed at www.burnie.net

The **attached** Progress Report outlines the progress made against each of the current year's Annual Plan actions to date.

ATTACHMENTS

1  Annual Plan Progress Report - 30 September 2021

COUNCIL RESOLUTION**Resolution number: MO174-21*****MOVED: Cr A Keygan******SECONDED: Cr G Simpson******“THAT Council note the 2021-22 Annual Plan progress report to 30 September 2021.”***




For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.




Against:



CARRIED UNANIMOUSLY

Annual Plan Progress Report

Quarter 1 | 30 September 2021

Action	Q1 Progress Update	Status
Vibrant Town Centre  <p>Commence refurbishing the Burnie Arts and Functions Centre to create a new integrated cultural centre that delivers an engaging and vibrant cultural hub for the Burnie community.</p>	<p>The major project associated with this goal is the development of the new Cultural Centre. The Project Brief has been submitted to the Australian Government seeking to amend the committed \$5 million investment, to the new development. Additionally the Architectural Brief has been developed and will be released in October.</p>	In Progress
Coastal Pathway  <p>Complete the design and tender process for the Coosee to Wynyard Coastal Pathway Project and commence construction.</p>	<p>Project management consultant Pitt & Sherry are progressing planning and permit processes including environmental planning and landowner consultation. A separate Consultant Services Brief is being drafted for the erosion control (foreshore, pathway and highway protection) component of the project.</p> <p>Construction design and documentation for the pathway itself is 80% complete, awaiting finalisation of the planning permit and erosion control component.</p>	In Progress
Digital Transformation  <p>Commence a Digital Transformation Strategy to enable Council to deliver services more effectively to the community.</p>	<p>A Cyber Vulnerability Audit was conducted and a report has been provided to the Council that specifies the main elements of risk that the Council should address. The Digital Transformation Strategy project has commenced with the appointment of 2PM as the Council's consultant partners for the project. Initial stakeholder meetings have occurred in Burnie. The Project Plan for the Discovery Phase and a Communications Plan is presently being developed to inform how the Council consults with its community, stakeholders and staff.</p>	In Progress

	Q1 Progress Update	Status
	<p>Each year the Capital Works program includes annual renewal programs such as bitumen and asphalt re-seals of the urban road network, asphalt footpath replacement program, footpath kerb and channel replacements and kerb ramps and safety upgrades to gully pits.</p> <p>For the 2021-22 year the larger projects include an upgrade to the western end of Bay Street, by replacing the north side kerb and gutter, improving driveway gradients and provision of a new asphalt seal. An upgrade of the car park along with new toilets and change room are nearing completion at the South Burnie Beach Precinct.</p> <p>Other works include a new DDA compliant carpark near the RSL building within the Burnie Arts and Function Centre car park.</p>	In Progress
	<p>Preliminary information is being collated to evaluate options associated with delivery of all of Council's waste services, in particular the waste disposal and transfer arrangements at the Burnie Waste Management Centre. A body of work is planned of November and December 2021 to enable decision making.</p>	In Progress
	<p>Council has considered ongoing investigations into the provision of a regional FOGO collection and processing service over the last five years.</p> <p>Officers are preparing a paper that will discuss revised and updated information from Dulverton Waste Management regarding their 'readiness' timeline to process FOGO and the cost of the service. It is envisaged this updated information will feed into the 2022-23 budget deliberation process.</p>	In Progress

	Q1 Progress Update	Status
 <p>Community Engagement</p> <p>Prepare and implement a Community Consultation Framework to guide future engagement with the community of Burnie.</p>	<p>A Community Engagement Framework is currently being developed. It is expected that this will be available for public consultation in early 2022.</p> <p>During the reporting period, a number of consultation process have been conducted such as for the reimagined Cultural Centre and the West Park Precinct Agreement.</p>	In Progress
 <p>Strategic Planning</p> <p>Develop the Council Plan setting the strategic priorities of Council for the next four years.</p>	<p>A Four Year Corporate Plan 2022-2025 has been developed and will be presented to the Council for adoption at the meeting of 26 October 2021.</p>	In Progress

CORPORATE AND COMMERCIAL SERVICES**AO192-21 CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDING
30 JUNE 2021****FILE NO: 13/2/3****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7	AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.4	A sustainable, viable financial future is assured and accountability is demonstrated through open and transparent processes.
Strategy	7.4.2	Demonstrate financial accountability and ensure strong internal controls underpin performance.

1.0 RECOMMENDATION:***“THAT Council:***

- 1) Receive the audited Consolidated Financial Statements in accordance with the Local Government Act 1993 for the year ending 30 June 2021; and***
- 2) Note the Independent Auditor’s Report received by the Tasmanian Audit Office for the year ending 30 June 2021.”***

2.0 SUMMARY

This report has been prepared following the completion of the Consolidated Financial Statements for the financial year ended 30 June 2021 (**attached**), which has been audited by Council’s Auditors, the Tasmanian Audit Office (TAO) (audit report **attached**).

The Financial Statements have been prepared in accordance with the relevant accounting standards and legislative requirements and have been certified by the General Manager.

The Consolidated Financial Statements are an integral part of the 2020-21 Annual Report, which is currently in development. The full Financial Statements will be included in this document, and made accessible to the community on the Council’s website.

3.0 BACKGROUND

General Purpose Financial Statements are required to be prepared and submitted for audit by 14 August each year. The Council’s reports were submitted to the Tasmanian Audit Office in accordance with this requirement. An audit opinion was subsequently issued on 27 September 2021. The audit opinion was unqualified meaning that the TAO found no significant or material issues with the Council’s preparation of the statements or the

associated policy and procedure that underpin the implementation of the accounting standards.

4.0 LEGISLATIVE REQUIREMENTS

The *Local Government Act 1993* outlines the following with respect to the preparation of the Council's financial statements:

84. Financial statements

- (1) *The general manager is to prepare and forward to the Auditor-General a copy of the council's financial statements for each financial year in accordance with the [Audit Act 2008](#).*
- (2) *Any financial statement for a financial year is to—*
 - (a)
 - (b) *specify any interests as notified to the general manager of any councillor in respect of any body or organisation with which the council has major financial dealings; and*
 - (c) *contain a comparison between the council's actual and estimated revenue and expenditure for that financial year; and*
 - (d) *contain a statement of any revenue and expenditure of a council committee, a special committee or a controlling authority; and*
 - (da) *contain a statement of the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the council during that financial year together with a statement of the revenue associated with that activity; and*
 - (db) *contain financial management indicators, and asset management indicators, specified in an order under [subsection \(2A\)](#); and*
 - (e) *contain any other information the Minister determines.*
- (2A) *The Minister, by order, may specify –*
 - (a) *financial management indicators; and*
 - (b) *asset management indicators –*
to be included in the financial statements of councils.
- (2B) *The Minister is to consult with councils as to the matters to be included in an order under [subsection \(2A\)](#).*
- (3) *The general manager is to certify that, in accordance with this Act and any other relevant Act, the financial statements fairly represent –*
 - (a) *the financial position of the council; and*
 - (b) *the results of the council's operations; and*
 - (c) *the cash flow of the council.*
- (4) *The general manager is to ensure that the certified financial statements are tabled at a meeting of the council as soon as practicable.*
- (5) *In this section –*
competitive neutrality costs *means the costs required to be taken into account under the competitive neutrality principles.*

5.0 POLICY CONSIDERATIONS

There are no policy implications that arise from this report.

6.0 FINANCIAL IMPACT

There are no direct financial implications that arise from the Council receiving the Consolidated Financial Statements.

7.0 DISCUSSION

The TAO have provided their draft report of Audit Findings, and the Council has provided the following management responses to those findings. The below table outlines the findings and the commitments that management have made to the TAO, with respect to each item:

Audit Finding Summary	Management Response	Responsible Officer
Sub classes of assets within Transport and Parks and Reserves were not revalued. This was due to unique nature of those assets and the difficulty in valuing these items. The accounting standards require the whole class to be revalued. (Low Risk)	The revaluation will be undertaken in the 2021-22 financial year	Director of Works and Services
Bridge assets were formally revalued by an independent expert. Council undertook separate calculations to determine the assets' written down value. TAO estimated that Council's written down value was \$0.270m less than the residual value provided by AusSpan. (Low Risk)	BCC concurs with the recommendation and will use AusSpan residual values when bridge assets are next revalued in 2025-26.	Director of Works and Services
The methodology used for the Parks revaluation was not consistent with transport and bridge asset classes. The issue relates to the calculation, use and changes of the assets useful life. This resulted in an understatement of accumulated depreciation of \$1.659m. (Low Risk)	The methodology will be reviewed and updated during the 2021-22 financial year.	Director Corporate and Commercial Services

The new audit findings are all low risk and did not materially impact the financial statements. All actions will be undertaken to ensure these are rectified prior to the next audit.

In addition, significant progress has been made in addressing the two remaining outstanding findings from previous audits:

Audit Finding Summary	Management Response	Responsible Officer
Recording, tracking and monitored use of portable and attractive items should be undertaken (from 2017-18 audit)	The Portable and Attractive Assets Policy has been approved by the Council at its meeting of 24 August 2021, following review of the policy by the Audit Panel. Work will now begin on operationalising the policy. This may take some time as there are no existing process in place, nor any business system to support this, at this time. Also resources are limited at this time due to the recent resignation of the Assistant Accountant (Assets).	Director Corporate and Commercial Services
IT systems security is not appropriately implemented, administered and logged to safeguard against unauthorised modifications to programs and data. This matter has been raised with Council through previous audits (circa 2015).	A Cyber Vulnerability Audit has been conducted to determine the current state, risks and potential treatment and controls. An IT security management policy will then be developed by 31 December 2021.	Director Corporate and Commercial Services

Operational Financial Performance

Council's operational result for the 2020-21 year was a deficit of \$2.604 million, compared to a budgeted deficit of \$2.185 million. An unfavourable variance to budget of \$0.419 million.

The unfavourable variance is materially due to redundancies of \$1.000 million relating to recent service delivery changes, offset by an increase in investment income of \$0.449 million (from TasWater and Tas Communications Unit Trust). Neither of these items were originally budgeted but were included in predicted forecasts reported to the Council during the year.

Council's recurrent income was \$32.834 million in 2020-21 down by \$0.869 million from \$33.703 million in 2019-20.

Council's recurrent expenditure was \$35.381 million in 2020-21 up by \$1.338 million from \$34.043 million in 2019-20.

	Council Actual 2021 \$'000	Council Budget 2021 \$'000	Council Actual 2020 \$'000
Surplus/(deficit) as per Statement of Comprehensive Income	354	599	2,063
Less: Capital income	(2,902)	(2,784)	(2,403)
Add: 2020-21 Financial Assistance Grant received in prior year	1,249	-	1,172
Less: 2021-22 Financial Assistance Grant received in advance	(1,305)	-	(1,249)
Council's result against budget	(2,604)	(2,185)	(417)

Performance against the Financial Management Strategy (FMS)

The key objective of the FMS is to maintain financial sustainability in the medium and long term whilst achieving the strategic objectives of the Council and continuing to deliver essential services to the community.

The table below shows the Council's performance against the targets defined in the FMS: Target Measure	Calculation	2020-21 FMS	2020-21 Budget	2020-21 Actual	2019-20 Actual
Operating Margin	Recurrent Income / Recurrent Expenses	= 1.00	0.94	0.93	0.99
Current Ratio	Current Assets / Current Liabilities	> 1.10	2.01	1.78	2.49

8.0 RISK

There is a continuing financial risk associated with the current COVID pandemic, as is the case for all local government authorities in the State. It is therefore important that the Council continues to carefully manages its financial performance and regularly review its long term FMS.

The FMS is scheduled to be reviewed by the Council at its January 2022 meeting, in preparation for the 2022-23 financial year budget deliberations.

9.0 CONSULTATION

The Financial Statements have been audited by the Tasmanian Audit Office.

The Financial Statements, along with evaluation of the major and material variances have been the subject of a number of discussions with Council's Audit Panel. The Audit Panel have also had a briefing with the Tasmanian Audit Office directly.

The Financial Statements were discussed in detail with Councillors at a recent Council Workshop conducted on 12 October 2021.

The Financial Statements will be included in the Council's Annual Report 2020-21 which will be tabled at the Annual General Meeting in December. Thereafter the Annual Report will be made available to the community via Council's website.

ATTACHMENTS

1. [Tasmanian Audit Office - Independent Auditor's Report 2020-21](#)
2. [Burnie City Council Consolidated Financial Statements 2020-21](#)

COUNCIL RESOLUTION

Resolution number: MO175-21

MOVED: *Cr D Pease*

SECONDED: *Cr T Bulle*

"THAT Council:

- 1) Receive the audited Consolidated Financial Statements in accordance with the Local Government Act 1993 for the year ending 30 June 2021; and***
- 2) Note the Independent Auditor's Report received by the Tasmanian Audit Office for the year ending 30 June 2021."***

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

**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), and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2021 and consolidated statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the General Manager.

In my opinion, the accompanying financial report:

- (a) present fairly, in all material respects, the Group's financial position as at 30 June 2021 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report. I am independent of the Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (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 36(b), nor the Significant Business Activities disclosed in note 8 to the financial report and accordingly, I express no opinion on them.

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure <i>Refer to notes 34, 36 and 53</i>	
<p>The fair value of Property and Infrastructure at 30 June 2021 includes land, buildings, roads and footpaths, bridges and culverts, drainage, parks and recreation and other fair value infrastructure assets totalling \$345.95m.</p> <p>The fair values of land and buildings are derived from a mix of observable and unobservable market information while the fair values of infrastructure assets are based on current replacement cost.</p> <p>Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. Indexation is applied to fair values between formal valuations when considered appropriate.</p> <p>In 2020-21, Council revalued roads and footpaths, bridges and culverts, and parks and recreation assets. Indexation was applied to land, buildings and drainage assets. The valuations, which were determined by both internal and external experts, are highly dependent upon a range of assumptions and estimated unit rates.</p>	<ul style="list-style-type: none"> Assessing the scope, expertise and independence of experts engaged in the valuations. Evaluating the appropriateness of the valuation methodology applied to determine fair values, including the assumptions used. Testing, on a sample basis, the accuracy of recoding the valuation in Council's asset register and general ledger. Evaluating indexation applied to assets between formal valuations. Reviewing the reconciliation of asset balances in the general ledger to the underlying fixed asset register. Evaluating the adequacy of relevant disclosures in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

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

In preparing the financial report, the General Manager is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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 the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the General Manager.
- Conclude on the appropriateness of the General Manager's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the

financial report. I am responsible for the direction, supervision and performance of the Group audit. I remain solely responsible for my audit opinion.

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

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



David Bond
Assistant Auditor-General – Audit
Delegate of the Auditor-General
Tasmanian Audit Office

27 September 2021
Hobart



Burnie City Council

**Consolidated Financial Report
for the year ending
30 June 2021**

Table of Contents

Certification of the Consolidated Financial Report	4
Consolidated Statement of Comprehensive Income.....	5
Consolidated Statement of Financial Position	6
Consolidated Statement of Changes in Equity	7
Consolidated Statement of Cash Flows	8
General Accounting Policies.....	9
Note 1 Reporting entity	9
Note 2 Basis of accounting.....	9
Note 3 Use of judgements and estimates.....	10
Note 4 Other material accounting policies and pending accounting standards.....	12
Financial performance	15
Note 5 Management indicators relating to our performance	15
Note 6 Council's performance against budget	16
Activities of Council.....	17
Note 7 Functions/activities of the Council.....	17
Note 8 Significant Business Activities	19
Revenue & income	21
Note 9 Rates and Charges.....	21
Note 10 Statutory fees and fines	21
Note 11 User fees	22
Note 12 Grants.....	22
Note 13 Other income	25
Note 14 Investment income	26
Note 15 Share of profit of joint venture	26
Note 16 Contributions	26
Expenditure.....	27
Note 17 Employee benefits.....	27
Note 18 Materials and services.....	27
Note 19 Impairment of receivables	28
Note 20 Depreciation and amortisation	28
Note 21 Finance costs	29
Note 22 Other expenses	30
Cash Management	31
Note 23 Cash and cash equivalents	31
Note 24 Current investments	32
Note 25 Interest bearing loans and borrowings	32
Note 26 Reconciliation of operating cash flows to the comprehensive result	33
Note 27 Management indicators relating to cash management	34

Our People	35
Note 28 Employee provisions	35
Note 29 Superannuation.....	37
Our Assets and Liabilities.....	40
Receivables and other assets	40
Note 30 Trade & other receivables.....	40
Note 31 Inventories	40
Note 32 Other assets	41
Note 33 Contract assets.....	41
Property, plant & equipment	42
Note 34 Property, infrastructure, plant & equipment.....	42
Note 35 Management indicators relating to assets.....	48
Note 36 Reconciliation of property, infrastructure, plant and equipment.....	51
Note 37 Capital works completed on assets not owned by Council.....	55
Note 38 Net gain/ (loss) on disposal of assets.....	55
Note 39 De-recognition of assets	55
Note 40 Reserves	56
Payables & other liabilities	58
Note 41 Trade and other payables	58
Note 42 Trust funds and deposits.....	58
Note 43 Commitments.....	59
Note 44 Operating leases.....	60
Note 45 Contract liabilities	61
Note 46 Contingent liabilities	61
Investments in other entities	62
Note 47 Investment in water corporation	62
Note 48 Investment in subsidiaries	63
Note 49 Investment in joint venture.....	64
Other Information.....	65
Note 50 Related party transactions.....	65
Note 51 Register of interests	71
Note 52 Events occurring after balance date	71
Managing our financial risks.....	72
Note 53 Fair value measurements.....	72
Note 54 Financial instruments and financial risk management.....	77

Certification of the Consolidated Financial Report

The financial report presents fairly the consolidated financial position of the Burnie City Council as at 30 June 2021, the results of its operations for the year then ended and the cash flows of the Council, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards (including interpretations) and other pronouncements issued by the Australian Accounting Standards Board.



Simon Overland
GENERAL MANAGER

Date: 24th September 2021

Burnie City Council
Consolidated Statement of Comprehensive Income
for the year ended 30 June 2021

	Note	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Budget 2021 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Income						
Recurrent Income						
Rates and charges	9	22,927	22,800	22,994	22,927	22,800
Statutory fees and charges	10	907	931	1,045	907	931
User fees	11	4,094	5,437	3,172	3,569	4,383
Grants	12	3,511	3,018	3,740	3,511	3,018
Reimbursements		425	430	424	425	430
Other income	13	746	1,362	879	715	1,244
Investment income	14	414	414	-	449	414
Share of profit of joint venture	15	331	484	123	331	484
		33,355	34,874	32,377	32,834	33,703
Capital Income and Expenditure						
Capital grants received specifically for new or upgraded assets	12	1,920	1,220	3,034	1,920	1,220
Capital works completed on assets not owned by Council	37	-	(15)	-	-	(15)
Contributions - non-monetary assets	16	394	1,885	-	394	1,885
De-recognition of assets	39	-	(113)	-	-	(113)
Net gain/(loss) on disposal of assets	38	585	(573)	(250)	588	(573)
		2,898	2,403	2,784	2,902	2,403
Total Income Adjusted for Capital Items		36,253	37,277	35,161	35,735	36,106
Recurrent Expenses						
Employee benefits	17	13,048	12,152	11,925	12,606	11,719
Materials and services	18	10,971	11,046	10,986	11,280	10,726
Impairment of receivables	19	(150)	(2)	-	(150)	(2)
Depreciation and amortisation	20	8,228	7,922	7,994	7,939	7,645
Finance costs	21	226	59	227	226	59
Other expenses	22	3,480	3,896	3,430	3,480	3,896
Total expenses		35,804	35,073	34,562	35,381	34,043
Surplus/(deficit) before:		449	2,204	599	354	2,063
Other comprehensive income						
<i>Items that will not be reclassified subsequently to net result:</i>						
Fair value adjustment on equity investment assets	40	4,732	(17,516)	-	4,732	(17,516)
Net asset revaluation increment - Council	40	8,735	7,852	-	8,735	7,852
Net asset revaluation decrement - Joint Venture	40	-	-	-	-	-
Total other comprehensive income		13,467	(9,664)	-	13,467	(9,664)
Comprehensive result		13,917	(7,459)	599	13,822	(7,601)

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

Burnie City Council
Consolidated Statement of Financial Position
as at 30 June 2021

	Note	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Assets					
Current assets					
Cash and cash equivalents	23	11,340	9,709	10,468	9,268
Investments	24	-	5,000	-	5,000
Trade and other receivables	30	3,406	3,385	2,960	3,077
Inventories	31	122	88	122	88
Other assets	32	152	35	152	35
Contract assets	33	658	-	658	-
Total current assets		15,678	18,218	14,360	17,468
Non-current assets					
Investments	24	5,000	-	5,000	-
Investment in Water Corporation	47	62,888	58,156	62,888	58,156
Investments in subsidiaries	48	-	-	2,103	2,103
Investment in joint venture accounted for using the equity method	49	3,256	3,256	3,256	3,256
Property, infrastructure, plant and equipment	34	356,999	350,413	355,907	349,038
Total non-current assets		428,143	411,825	429,155	412,553
Total assets		443,821	430,042	443,515	430,020
Liabilities					
Current liabilities					
Trade and other payables	41	2,805	2,466	2,767	2,607
Trust funds and deposits	42	132	135	132	135
Interest bearing loans and borrowings	25	1,333	1,298	1,333	1,298
Employee provisions	28	3,452	2,617	3,312	2,489
Contract liabilities	45	529	481	529	481
Total current liabilities		8,250	6,997	8,072	7,009
Non-current liabilities					
Interest-bearing loans and borrowings	25	8,706	10,038	8,706	10,038
Employee provisions	28	134	193	134	192
Total non-current liabilities		8,839	10,231	8,840	10,230
Total liabilities		17,090	17,228	16,912	17,239
Net Assets		426,732	412,814	426,603	412,781
Equity					
Accumulated surplus		276,674	276,224	276,545	276,191
Reserves	40	150,058	136,591	150,058	136,590
Total Equity		426,732	412,814	426,603	412,781

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

Burnie City Council
Consolidated Statement of Changes in Equity
for the year ended 30 June 2021

	Total Equity		Accumulated Surplus		Consolidated Asset Revaluation		Consolidated Fair Value Reserve	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the financial year	412,815	420,294	276,224	274,040	136,316	128,464	274	17,790
Adjustment due to AASB 15 adoption	-	(20)	-	(20)	-	-	-	-
Comprehensive result	13,917	(7,460)	449	2,204	8,735	7,852	4,732	(17,516)
Balance at the end of the financial year	426,732	412,814	276,674	276,224	145,052	136,316	5,006	274

	Total Equity		Accumulated Surplus		Council Asset Revaluation		Council Fair Value Reserve	
	2021	2020	2021	2020	2021	2020	2021	2020
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at the beginning of the financial year	412,781	420,402	276,191	274,148	136,316	128,464	274	17,790
Adjustment due to AASB 15 adoption	-	(20)	-	(20)	-	-	-	-
Comprehensive result	13,822	(7,601)	354	2,063	8,735	7,852	4,732	(17,516)
Balance at the end of the financial year	426,603	412,781	276,545	276,191	145,052	136,316	5,006	274

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

Burnie City Council
Consolidated Statement of Cash Flows
for the year ended 30 June 2021

	Consolidated Inflows/ (Outflows) 2021 \$'000	Consolidated Inflows/ (Outflows) 2020 \$'000	Council Inflows/ (Outflows) 2021 \$'000	Council Inflows/ (Outflows) 2020 \$'000
Cash flows from operating activities				
Rates	23,285	22,391	23,285	22,391
Statutory fees and charges	907	931	907	931
User charges and other fines (inclusive of GST)	4,833	5,895	3,813	4,813
Grants (inclusive of GST)	3,231	3,479	3,231	3,479
Reimbursements (inclusive of GST)	468	473	468	473
Interest received	164	282	163	282
Rents (inclusive of GST)	505	1,126	505	1,126
Other receipts (inclusive of GST)	30	64	-	-
Net GST refund/payment	893	941	982	991
Distributions from Joint Ventures	484	55	484	55
Dividends from controlled entities	-	-	35	-
Investment revenue from water corporation	414	414	414	414
Finance costs paid	(226)	(59)	(226)	(59)
Payments to suppliers (inclusive of GST)	(11,895)	(13,453)	(11,849)	(13,032)
Payments to employees (including redundancies)	(12,285)	(12,163)	(11,842)	(11,759)
Other payments (inclusive of GST)	(3,745)	(4,284)	(3,745)	(4,284)
Net cash provided by (used in) operating activities	26 7,063	6,092	6,624	5,821
Cash flows from investing activities				
Payments for property, infrastructure, plant and equipment	(7,698)	(8,659)	(7,690)	(8,428)
Capital grants	1,576	1,220	1,576	1,220
Funds deposited as short term investments	(19,004)	(28,000)	(19,004)	(28,000)
Receipts from maturity of short term investments	19,004	26,500	19,004	26,500
Proceeds from sale of property, infrastructure, plant and equipment	1,992	402	1,992	402
Net cash provided by (used in) investing activities	(4,130)	(8,537)	(4,122)	(8,306)
Cash flows from financing activities				
Trust funds and deposits	(4)	-	(4)	-
Proceeds from interest bearing loans and borrowings	-	10,398	-	10,398
Repayment of interest bearing loans and borrowings	(1,298)	(326)	(1,298)	(326)
Net cash provided by (used in) financing activities	(1,302)	10,073	(1,302)	10,073
Cash and cash equivalents at the beginning of the financial year	9,709	2,081	9,268	1,680
Net increase (decrease) in cash and cash equivalents	1,631	7,628	1,200	7,588
Cash and cash equivalents at the end of the financial year	23 11,340	9,709	10,468	9,268

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

General Accounting Policies

Note 1 Reporting entity

(a) The Burnie City Council (Council) is a body corporate with perpetual succession and a common seal. Council's main office is located at 80 Wilson Street Burnie, Tasmania.

(b) The purpose of the Council is to:

- Provide health, safety and welfare of the community
- To represent and promote the interests of the community
- Provide for the peace, order and good government in the municipality

Note 2 Basis of accounting

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

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

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

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

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

In preparation of the 2020-21 financial statements, Council identified there was an immaterial change to the 2019-20 comparatives in the Consolidated Statement of Comprehensive Income, the Consolidated Statement of Financial Position and the Consolidated Statement of Changes in Equity due to Tas Communications Unit Trust Financial Statements being amended after the Burnie City Council Financial Statements were finalised. This amendment has now been given effect with the net overall adjustment being \$61,523.

There was a further immaterial change to the 2020 comparatives in the Consolidated Statement of Financial Position due to a change in value of the joint venture in the Burnie Airport Corporation. This

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

resulted in an increase to trade and other receivables and a decrease to the investment in joint venture of \$483,602.

A reclassification of rates in advance from a contract liability to trade and other payables resulted in an adjustment of \$780,123.

Comparative numbers reported in the 2019-20 Consolidated Statement of Changes in Equity, Consolidated Statement of Financial Position and Consolidated Statement of Comprehensive Income have been restated to correct these errors below. The line items affected are as follows:

Financial statement line items affected	2019-20		
	Published financial statements \$'000	Correction of error \$'000	Restated actuals \$'000
<u>Consolidated Statement of Changes in Equity</u>			
Comprehensive Result	(7,398)	(62)	(7,460)
Balance 30/06/2020	412,876	(62)	412,814
<u>Consolidated Statement of Financial Position</u>			
Property, infrastructure, plant & equipment	350,466	(53)	350,413
Trade and other payables	1,677	789	2,466
Contract liability	1,261	(780)	481
Trade and other receivables	2,902	484	3,385
Investment in Joint Venture	3,740	(484)	3,256
Accumulated surplus	276,286	(62)	276,224
<u>Consolidated Statement of Comprehensive Income</u>			
Materials and services	11,023	22	11,046
Depreciation and amortisation	7,893	30	7,922
User fees	5,445	(9)	5,437
Net result	2,266	(62)	2,204

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, and material subsidiaries or joint ventures, have been included in this report. All transactions between these entities and Council have been eliminated in full.

Note 3 Use of judgements and estimates

Judgements and assumptions

In the application of Australian Accounting Standards, Council is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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 28.

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 29.

Fair value of property, infrastructure, plant and 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 34.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 47.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 4 Other material accounting policies and pending accounting standards

A. Taxation

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

Goods and Services Tax (GST)

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

Cash flows are presented in the Consolidated Statement of Cash Flows on a gross basis, 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 Consolidated Statement of Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset.

For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the depreciated value of the asset approximated by its written down replacement cost.

C. Allocation between current and non-current

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

D. Financial guarantees

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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 Comprehensive Statement of Financial Position, but are disclosed by way of a note and, if quantifiable and are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively. Where the contingent assets and liabilities are not able to be quantified, the liability will be disclosed at note 46.

Commitments are not recognised in the Comprehensive 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 Consolidated Statement of Comprehensive Income represent original budget figures and are not audited.

G. Adoption of new and amended accounting standards

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

AASB 2018-7 Amendments to Australian Accounting Standards – Definition of Material

The amendments refine the definition of material in AASB 101 and are applicable for the year ended 30 June 2021. The amendments clarify the definition of material and includes guidance relating to obscuring information that could be reasonably expected to influence decisions of the primary users of the financial information. The amendments include additional guidance to the definition of material, gives it more prominence, and clarifies the explanation accompanying the definition of material. The adoption of the amendments has not had any significant impact on Council.

H. Pending accounting standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2021 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

AASB 2017-5 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Correction (effective from 1 January 2022)

The amendments address an acknowledged inconsistency between the requirements in AASB 10, and those in AASB 128 (2011) in dealing with the sale or contribution of assets between an investor and its associate or joint venture.

The main consequence of the amendments is that a full gain or loss is recognised when a transaction involves a business (whether it is housed in a subsidiary or not). A partial gain or loss is recognised when a transaction involves assets that do not constitute a business, even if these assets are housed in a subsidiary.

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Our Performance

Financial performance

Note 5 Management indicators relating to our performance

	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
(a) Consolidated underlying surplus/(deficit)					
Net result for the year		449	2,204	116	2,961
Less: Non operating income					
Capital Grants		(1,920)	(1,220)	(1,320)	(300)
Contributions		(394)	(1,885)	(102)	(2,415)
Add: Non operating expenditure					
De-recognition of assets		-	113	-	-
Capital works completed on assets not owned by Council		-	15	12	271
Adjustment to timing of Financial Assistance Grants		(56)	(77)	(2)	(28)
Consolidated underlying surplus/(deficit)	0	(1,921)	(849)	(1,295)	489
(b) Consolidated underlying surplus ratio					
Underlying surplus/(deficit)		(1,921)	(849)	(1,295)	489
Recurrent Income*		33,299	34,797	33,636	33,812
Consolidated Underlying surplus ratio %	> 0%	-5.77%	-2.44%	-3.85%	1.45%
4 Year Average	-2.64%				

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

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 6 Council's performance against budget

	Council Actual 2021 \$'000	Council Budget 2021 \$'000	Council Actual 2020 \$'000
Surplus/(deficit) as per Statement of Comprehensive Income	354	599	2,063
Less: Capital income	(2,902)	(2,784)	(2,403)
Add: 2020-21 Financial Assistance Grant received in prior year	1,249	-	1,172
Less: 2021-22 Financial Assistance Grant received in advance	(1,305)	-	(1,249)
Council's result against budget	(2,604)	(2,185)	(417)

Council's result for the 2020-21 year was a deficit of \$2.604 million, compared to a budgeted deficit of \$2.185 million. An unfavourable variance to budget of \$0.419 million.

The unfavourable variance is materially due to redundancies of \$1.000 million relating to recent service model changes offset by an increase in investment income of \$0.449 million (from TasWater and Tas Communications Unit Trust). Neither of these items were originally budgeted but were included in predicted forecasts reported to the council during the year.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Activities of Council**Note 7 Functions/activities of the Council**

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

	Grants \$'000	Rates \$'000	Other \$'000	Total Revenue \$'000	Total Expenditure \$'000	Surplus/ (Deficit) \$'000	Assets \$'000
Corporate Services							
2020-2021	1,269	17,276	3,116	21,661	9,132	12,529	62,341
2019-2020	1,185	17,176	3,108	21,469	8,432	13,037	58,719
Cultural Activities							
2020-2021	131	-	235	365	3,440	(3,075)	9,758
2019-2020	117	-	882	999	4,456	(3,458)	10,072
Parks & Recreation							
2020-2021	368	-	-	368	3,684	(3,315)	69,340
2019-2020	722	-	30	752	3,456	(2,704)	61,824
Public Services							
2020-2021	800	-	20	820	3,584	(2,764)	5,626
2019-2020	415	-	39	454	3,266	(2,812)	5,436
Regulatory Services							
2020-2021	-	-	2,624	2,624	3,227	(603)	5,699
2019-2020	-	-	2,704	2,704	3,193	(489)	10,231
Roads, streets and bridges							
2020-2021	2,857	-	367	3,224	6,532	(3,307)	174,084
2019-2020	1,786	-	1,133	2,920	6,307	(3,387)	172,638
Waste Management							
2020-2021	6	4,029	685	4,719	4,628	92	1,548
2019-2020	14	4,009	668	4,691	4,523	168	1,533
Stormwater Services							
2020-2021	-	1,622	-	1,622	1,156	467	115,117
2019-2020	-	1,615	721	2,336	1,111	1,225	109,567
Commercial Activities							
2020-2021	-	-	849	849	423	426	308
2019-2020	-	-	1,655	1,655	1,030	625	22
Total							
2020-2021	5,431	22,927	7,895	36,253	35,804	449	443,821
2019-2020	4,238	22,800	10,941	37,979	35,774	2,204	430,042

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

	2021	2020
	\$'000	\$'000
Current assets	15,678	18,218
Non-current assets	428,143	411,825
	443,821	430,042

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

Corporate Services

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

Cultural Services

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

Parks and Reserves

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

Public Services

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

Regulatory Services

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

Roads, Streets and Bridges

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

Waste Management

Collection, handling, processing and disposal of waste materials.

Stormwater Services

Construction, operation and maintenance of drainage and stormwater works.

Commercial Activities

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 8 Significant Business Activities

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

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

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

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

2020/21

	BAFC - Trading	Aquatic Centre	Waste	Parking	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue					
Rates	0	0	4,029	0	4,029
Grants	18	0	6	0	24
Other	161	0	685	1,915	2,761
Total revenue	179	0	4,719	1,915	6,814
Expenses					
Direct costs:					
Employee benefits	160	22	656	571	1,409
Materials & services	16	849	3,483	291	4,639
Interest	0	11	0	0	11
Other	0	44	110	113	267
	177	926	4,249	975	6,327
Indirect Costs:					
Engineering & administration	0	0	292	133	425
Capital costs:					
Depreciation	32	279	86	144	541
Opportunity cost of capital	8	63	9	29	109
	40	342	95	173	650
Competitive neutrality costs	10	39	32	255	336

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

2019/20**Revenue**

	BAFC - Trading \$'000	Aquatic Centre \$'000	Waste \$'000	Parking \$'000	Total \$'000
Rates	0	0	4,009	0	4,009
Grants	19	0	14	0	33
Other	234	0	668	2,123	3,025
Total revenue	253	0	4,691	2,123	7,066

Expenses**Direct costs:**

Employee benefits	201	24	694	579	1,498
Materials & services	80	706	3,379	394	4,558
Interest	0	4	0	0	4
Other	0	47	99	38	184
	281	781	4,172	1,010	6,244

Indirect Costs:

Engineering & administration	0	0	258	105	362
------------------------------	---	---	-----	-----	-----

Capital costs:

Depreciation	33	270	78	123	503
Opportunity cost of capital	14	117	16	53	201
	47	388	94	176	704

Competitive neutrality costs

	10	39	6	322	376
--	----	----	---	-----	-----

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Revenue & income**Note 9 Rates and Charges**

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

The valuation base used to calculate general rates for 2020-21 was \$173,547,502 (2019-20 \$172,685,050). The 2020-21 rate in the AAV dollar was 11.9776c (2019-20 11.9776c). Government funds received in relation to pensioner rates rebates of \$737,406 were accounted for as rates and charges revenue (2019-20 \$720,431).

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
General rate	15,232	15,147	15,232	15,147
Waste service charges	4,029	4,009	4,029	4,009
Fire levies	2,043	2,029	2,043	2,029
Stormwater service charges	1,622	1,615	1,622	1,615
Total rates and charges	22,927	22,800	22,927	22,800

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

Accounting Policy

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

Note 10 Statutory fees and fines

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Infringements	425	562	425	562
Planning fees	261	171	261	171
Section 132 & 337 certificates	168	136	168	136
Licence fees	53	62	53	62
Total statutory fees and fines	907	931	907	931

Accounting Policy

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 11 User fees

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Parking revenue	1,497	1,564	1,497	1,564
Sales	196	399	196	378
Other fees and charges	2,400	3,473	1,876	2,441
Total user fees	4,094	5,437	3,569	4,383

Accounting Policy

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

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

Note 12 Grants

Grants were received in respect of the following :

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Summary of grants				
Federally funded grants	4,379	4,026	4,379	4,026
State funded grants	977	179	977	179
Others	75	33	75	33
Total	5,431	4,238	5,431	4,238
Grants - Recurrent				
Federal government grants				
Commonwealth Government Financial Assistance Grants				
General Purpose (Untied)	1,269	1,185	1,269	1,185
Commonwealth Government Financial Assistance Grants				
Roads (Untied)	1,255	1,246	1,255	1,246
Building Bridges	68	84	68	84
Stronger Places Stronger People	732	322	732	322
Total federal government grants	3,324	2,837	3,324	2,837
State government grants				
Art gallery "Arts Tasmania"	75	74	75	74
Museum "Arts Tasmania"	35	35	35	35
Transport services	56	56	56	56
Youth services	4	2	4	2
Regional employment trial	-	9	-	9
Australia Day	1	4	1	4
Play For Life	15	-	15	-
Total state government grants	187	179	187	179
Other contributions	-	2	-	2
Total operating grants	3,511	3,018	3,511	3,018

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Capital grants received specifically for new or upgraded assets				
Federal government grants				
Commonwealth Government - roads to recovery	484	484	484	484
CCTV cameras	-	32	-	32
Eastern Promenade	136	23	136	23
Natural Disaster Funding	-	425	-	425
Ridgley Cricket Nets	-	25	-	25
West Park Facilities Upgrade	150	200	150	200
Local Roads and Community Infrastructure	286	-	286	-
Total federal government grants	1,055	1,189	1,055	1,189
State government grants				
Black Spot Funding - Mooreville Rd	50	-	50	-
RFCFP - South Burnie Toilets, Changerooms and Car	11	-	11	-
Bridges Renewal - Circular Road Bridge	113	-	113	-
McKenna Park J League Soccer Facilities	3	-	3	-
Vulnerable Road User Program (VRUP) - The Boulevard	98	-	98	-
Safe Rural Roads Program (SRRP) - Upper Natone Road	515	-	515	-
Total state government grants	790	-	790	-
Other contributions	75	31	75	31
Total capital grants and contributions	1,920	1,220	1,920	1,220

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:

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Operating				
Balance of unspent funds at 1 July	417	20	417	20
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	-	-
Add: Funds received and not recognised as revenue in the current year	57	397	57	397
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(322)	-	(322)	-
Balance of unspent funds at 30 June	151	417	151	417

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Capital				
Balance of unspent funds at 1 July	64	-	64	-
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-	-	-
Add: Funds received and not recognised as revenue in the current year	317	64	317	64
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(3)	-	(3)	-
Balance of unspent funds at 30 June	378	64	378	64
Total unspent funds	529	481	529	481

Accounting Policy

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

The performance obligations are varied based on the agreement, but include 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 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 acquisitions of assets, the revenue is recognised when the asset is acquired and controlled by the Council.

In both years the Commonwealth has made early payment of the first two quarterly instalments of 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 2020-21 by \$1,305,115 (2019-20 above by \$1,248,935). This has impacted on the Statement of

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Comprehensive Income, resulting in the surplus/(deficit) being higher in 2020-21 by \$56,180 (2019-20 higher by \$76,452).

Users of the financial report should refer to note 23 for details of restricted cash relating to grants (grants recognised as revenue during the reporting period which were obtained on the condition that they be applied in a specific manner but are yet to be expended in that manner).

Note 13 Other income

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Interest	100	155	99	151
Interest on rates	81	69	81	69
Rentals	459	509	459	509
Volunteer services	76	515	76	515
Amortisation of capital income	-	53	-	-
COVID-19 cash flow boost	30	61	-	-
Total other income	746	1,362	715	1,244

Accounting Policy

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.

Interest

Interest is recognised progressively as it is earned.

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.

Lease income

Operating lease revenue from the use of Council's assets is recorded on an accruals basis in accordance with leasing arrangements.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 14 Investment income

	Actual 2021 \$'000	Actual 2020 \$'000	Actual 2021 \$'000	Actual 2020 \$'000
Distributions from water corporation				
- Dividends	414	347	414	347
- Guarantee fees	-	-	-	-
- Tax equivalent payments	-	67	-	67
Distributions from Tas Communications Unit Trust	-	-	35	-
Total investment income	414	414	449	414

Accounting Policy

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

Note 15 Share of profit of joint venture

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Share of profits from the Burnie Airport Corporation	331	484	331	484
	331	484	331	484

Accounting Policy

Joint ventures are those joint arrangements which provide the Council with rights to the net assets of the arrangements. Interests in joint ventures are accounted for using the equity method in accordance with AASB 128 Associates and Joint Ventures. Under this method, the investment is initially recognised as cost and the carrying amount is increased or decreased to recognise the Council's share of the profit or loss and other comprehensive income of the investee after the date of acquisition. If the Council's share of losses of a joint venture equals or exceeds its interest in the joint venture, the Council discontinues recognising its share of further losses. The Council's share in the joint ventures gains or losses arising from transactions between itself and its joint venture are eliminated. Adjustments are made to the joint ventures accounting policies where they are different from those of the Council for the purpose of the consolidated financial statements.

Note 16 Contributions

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Non-monetary assets				
Roads	367	1,133	367	1,133
Drainage	-	721	-	721
Other	27	30	27	30
Total contributions	394	1,885	394	1,885

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.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Expenditure**Accounting Policy**

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

Note 17 Employee benefits

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Wages and salaries	10,419	9,271	10,075	8,934
Annual leave and long service leave	1,086	1,321	1,044	1,276
Superannuation	1,237	1,273	1,193	1,230
Other employee related expenses	1,071	946	1,057	939
	13,812	12,811	13,370	12,379
Less: amounts allocated to capital	(764)	(659)	(764)	(659)
Total employee benefits	13,048	12,152	12,606	11,719

Accounting Policy

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation and any other post-employment benefits. During 2020-21 there were redundancy payments of \$1.358 million including leave entitlements. A provision has been made for redundancies that were paid after 30 June 2021.

Note 18 Materials and services

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Advertising and marketing	64	84	64	83
Levies and contributions	337	312	337	312
Contracts	5,075	4,227	5,075	4,227
Cost of goods sold	1,173	1,356	6	142
Cruise ship expenses	5	223	5	223
Electricity	711	804	705	799
Insurance	417	395	404	384
Legal expenses	131	175	131	175
Materials and services	2,696	3,059	4,191	3,969
Memberships and subscriptions	258	319	258	319
Printing, stationery and office supplies	106	94	106	94
Total materials and services	10,971	11,046	11,280	10,726

Accounting Policy

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 19 Impairment of receivables

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Trade debtors	(150)	(2)	(150)	(2)
Total impairments of receivables	(150)	(2)	(150)	(2)

Accounting Policy

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 30.

Note 20 Depreciation and amortisation

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Property				
Buildings	1,221	1,074	1,221	1,074
Plant and Equipment				
Plant, machinery and equipment	1,001	908	742	660
Motor vehicles	173	227	173	227
Fixtures, fittings and furniture	128	117	128	117
Infrastructure				
Roads and footpaths	3,600	3,491	3,600	3,491
Infrastructure	22	206	22	206
Bridges and culverts	182	177	182	177
Drainage	838	806	838	806
Telecommunications	29	30	-	-
Parks and recreation	991	882	991	882
Revaluations	42	4	42	4
Total depreciation and amortisation	8,228	7,922	7,939	7,645

Accounting Policy

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.

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

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

Classification	Useful Life (Years)
Property	
Land (inc land under roads)	Infinite
Buildings	20-100 years
Plant and Equipment	
Plant, machinery and equipment	3-20 years
Motor vehicles	5-10 years
Fixtures, fittings and furniture	5-50 years
Heritage plant and equipment	Not depreciated
Infrastructure	
Roads and footpaths	10-100 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 revaluation	6 years
Right-of-use assets	Lease term

Note 21 Finance costs

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Interest - borrowings	226	59	226	59
Total finance costs	226	59	226	59

Accounting Policy

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 22 Other expenses

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
External auditor's remuneration - Council and grant acquittals	63	63	63	63
External auditor's remuneration - Burnie Airport Corporation & Tas Communications Unit Trust	4	4	4	4
Councillor allowances*	285	278	285	278
Direct Councillor expenses*	14	16	14	16
Indirect Councillor expenses	16	14	16	14
Volunteer services	76	515	76	515
Election costs	8	9	8	9
Fire levies	2,024	2,024	2,024	2,024
Land tax	237	234	237	234
Water and sewer rates	369	362	369	362
Remissions and discounts	367	375	367	375
Audit Committee costs	19	4	19	4
Total other expenses	3,480	3,896	3,480	3,896

*Refer to note 50 for a breakdown of these costs for each Councillor.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Cash Management

Note 23 Cash and cash equivalents

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Cash on hand	26	31	26	31
Cash at bank	11,314	9,679	10,442	9,237
Total cash and cash equivalents	11,340	9,709	10,468	9,268

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

Long service leave	1,519	1,707	1,438	1,707
Trust funds and deposits	132	135	132	135
Unspent grant with conditions	529	481	529	481
Total restricted assets	2,180	2,323	2,099	2,323
Total unrestricted cash and cash equivalents	9,160	7,386	8,369	6,945

Accounting Policy

Cash and cash equivalents

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

Restricted 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.

2021 grants shown as restricted assets relate to \$0.529 million for unspent grant funds for regional employment trial, local drug action team, building bridges, stronger places stronger people, McKenna Park junior soccer, safer rural roads program – West Mooreville road and South Burnie toilets, change rooms and car park.

2020 grants shown as restricted assets relate to \$0.481 million for unspent grant funds for regional employment trial, local drug action team, youth week, building bridges, stronger places stronger people and McKenna Park junior soccer.

Financing Arrangements

Council also holds a \$0.350 million credit card facility with the Commonwealth Bank. This has not changed from the 2020 financial year.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 24 Investments

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Current				
Term deposits - more than 3 months	-	5,000	-	5,000
	-	5,000	-	5,000
Non-current				
Term deposits	5,000	-	5,000	-
	5,000	-	5,000	-

Note 25 Interest bearing loans and borrowings

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Borrowings - current	1,333	1,298	1,333	1,298
Borrowings - non-current	8,706	10,038	8,706	10,038
Total interest bearing loans and borrowings	10,038	11,337	10,038	11,337
The maturity profile for Council's non-current borrowings is:				
Later than one year and not later than five years	4,318	4,603	4,318	4,603
Later than five years	4,388	5,436	4,388	5,436
Total	8,706	10,038	8,706	10,038

Accounting Policy

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

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 during the period. Borrowings are secured by way of mortgages over the general rates of the Council.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 26 Reconciliation of operating cash flows to the comprehensive result

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Surplus/(deficit)	449	2,204	354	2,063
Depreciation/amortisation	8,228	7,923	7,939	7,645
(Profit)/loss on disposal of property, plant and equipment	(585)	573	(588)	573
Assets contributed to Council	(394)	(1,885)	(394)	(1,885)
Work completed on assets not owned by Council	-	15	-	15
De-recognition of assets	-	113	-	113
Impairment of debts	(150)	(2)	(150)	(2)
Share of Income from Joint Venture	152	(429)	152	(429)
Capital grants	(1,920)	(1,220)	(1,920)	(1,220)
Change in assets and liabilities:				
(Increase)/decrease in trade and other receivables	113	(1,353)	114	(1,135)
(Increase)/decrease in other current assets	(117)	(3)	(117)	(3)
Increase/(decrease) in trade and other payables	823	(1,102)	769	(1,174)
(Decrease)/increase in other liabilities	(277)	1,229	(265)	1,241
(Increase)/decrease in inventories	(34)	55	(34)	55
Increase/(decrease) in provisions	776	(29)	764	(40)
Net cash provided by operating activities	7,063	6,092	6,624	5,821

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 Consolidated Statement Cash Flows as cash flows from financing activities.

	Interest-bearing loans and borrowings \$'000
Balance as at 1 July 2020	11,336
Acquisitions / New leases	-
Changes from financing cash flows:	
Cash Received	-
Cash Repayments	(1,298)
Balance as at 30 June 2021	10,038

	Interest-bearing loans and borrowings \$'000
Balance as at 1 July 2019	1,264
Acquisitions / New leases	-
Changes from financing cash flows:	
Cash Received	10,398
Cash Repayments	(326)
Balance as at 30 June 2020	11,336

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 27 Management indicators relating to cash management

	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
(a) Consolidated Net financial liabilities					
Liquid assets less		14,746	18,094	7,358	9,332
Total liabilities		17,090	17,228	6,559	7,147
Net financial liabilities	0	(2,344)	867	799	2,185

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

	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
(b) Consolidated Net financial liabilities ratio					
Net financial liabilities		(2,344)	867	799	2,185
Recurrent Income*		33,299	34,797	33,636	33,812
Consolidated Net financial liabilities ratio %	0% - (50%)	-7.04%	2.49%	2.37%	6.46%
4 Year Average	1.11%				

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

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

Council's net financial liabilities ratio increased in the 2020-21 financial year due to net increase in cash and a reduction in interest bearing loans as at 30 June. Council's average net financial liabilities ratio over the past four years has been 1.11%, slightly above benchmark.

Council budgets on a basis of having enough liquid assets to cover its liabilities. It is expected that Council will have a positive net financial liabilities ratio in the 2021-22 financial year.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Our People

Note 28 Employee provisions

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Current				
Annual leave	742	712	698	664
Long service leave	1,171	1,323	1,100	1,258
Rostered days off	40	42	40	42
Redundancy	1,000	-	1,000	-
Oncosts on employee entitlements	497	539	473	524
Total current provisions	3,452	2,617	3,312	2,489
Non-current				
Long service leave	111	160	111	160
Oncosts on employee entitlements	23	33	23	33
Total non current provisions	134	193	134	192
Employee aggregate carrying amount of provisions:				
Current				
All annual leave and long service leave entitlements representing 10 or more years				
- Short term employee benefits , that fall due within 12 months of the end of the period, measured at nominal value	3,452	2,617	3,312	2,489
Non-current				
- Long service leave representing less than 7 years of continuous service, measured at present value	134	193	134	192
Total employee provisions	3,585	2,810	3,445	2,681
The following assumptions were adopted in measuring the value of employee benefits:				
- Weighted average increase in employee benefits			2.30%	0.00%
- Weighted average discount rates			0.40%	0.30%
- Weighted average settlement period			12	12
Average Full Time Equivalents as at 30 June	140	143	136	139

Accounting Policy

(i) Short term employee benefit obligations

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

(ii) Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

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

(iii) Sick leave

No accrual is made for sick leave as Council experience indicates that, on average, sick leave taken in each reporting period is less than the entitlement accruing in that period, and this experience is expected to recur in future reporting periods. Council does not make payment for untaken sick leave.

(iv) Defined benefit plans

A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not readily available, Council accounts for its obligations to defined benefit plans on the same basis as its obligations to defined contribution plans i.e. as an expense when it becomes payable.

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

(v) Defined contribution plans

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 29 Superannuation

Council makes superannuation contributions for one of its employees to the Quadrant Defined Benefits Fund (the Fund). The fund was a sub-fund of the Tasplan Superannuation Fund up to 31 March 2021. On 1 April 2021, the Tasplan Superannuation Fund merged (via a Successor Fund Transfer) into the MTAA Superannuation Fund to become Spirit Super. The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. As provided under paragraph 34 of *AASB 119 Employee Benefits*, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2021 the Council contributed 12.5% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in Spirit Super's financial statements for Council employees.

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

Net Investment Return	3.75%	pa
Salary Inflation	2.75%	pa
Price Inflation	n/a	

The actuarial review concluded that:

- The value of assets of the Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2020.
- The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2020.
- Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2020.

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

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

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

- The 2020 actuarial review used the “aggregate” funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2017.
Under the aggregate funding method of financing the benefits, the stability of the Councils’ contributions over time depends on how closely the Fund’s actual experience matches the expected experience. If the actual experience differs from that expected, the Councils’ contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members’ benefits.
- In terms of Rule 27.4 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members’ vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b)(A). However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).
The Trust Deed does not contemplate the Fund withdrawing from Spirit Super. However it is likely that Rule 27.4 would be applied in this case (as detailed above).
- The Fund is a defined benefit Fund.
- The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund’s assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB 119 defined benefit reporting.
- During the reporting period the amount of contributions paid to defined benefits schemes was Consolidated Entity \$9,000 (2019-20 \$9,000), Council \$9,000 (2019-20 \$9,000), and the amount paid to accumulation schemes was Consolidated Entity \$1,228,000 (2019-20 \$1,311,000), Council \$1,185,000 (2019-20 \$1,267,000).

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$196 and the amount to be paid to accumulation schemes is \$1,242,559.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Moderate investment returns since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2020, showed that the Fund had assets of \$51.94 million and member's Vested Benefits were \$43.41 million. These amounts represented 0.53% and 0.45% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2020 the fund had 95 members and the total employer contributions for the year ending 30 June 2020 were \$927,231 and \$235,365 respectively.

	Council 2021 \$'000	Council 2020 \$'000
Fund		
Defined Benefits fund	9	9
Accumulation Funds	1,185	1,267

Council usually pays superannuation payments within a week of the end of the pay period. There is therefore no outstanding superannuation liability as at 27 June 2021.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Our Assets and Liabilities

Receivables and other assets

Note 30 Trade & other receivables

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Rates and charges	1,517	1,752	1,517	1,752
Accrued interest	33	16	33	16
Other accrued income	73	61	67	56
Sundry debtors	2,720	2,648	2,280	2,341
Provision for expected credit losses	(938)	(1,091)	(938)	(1,088)
Total trade and other receivables	3,406	3,385	2,960	3,077

Reconciliation of movement in provision for expected credit losses of receivables

Carrying amount 1 July	1,091	1,098	1,088	1,090
Increase/(decrease) in provision recognised in profit or loss	(153)	(7)	(150)	(2)
Carrying amount at 30 June	938	1,091	938	1,088

Accounting Policy

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

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

Note 31 Inventories

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Inventories held for sale	83	54	83	54
Inventories held for consumption	39	35	39	35
Total inventories	122	88	122	88

Accounting Policy

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 32 Other assets

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Current				
Prepayments	152	35	152	35
Total other assets	152	35	152	35

Note 33 Contract assets

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Current				
Contractual assets for work in progress	658	-	658	-
Total contract assets	658	-	658	-

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) Road projects funded under the local roads and community infrastructure program
- ii) Construction of the boulevard pedestrian crossing at Montello Primary School
- iii) Widening of Natone Road in Upper Natone

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Property, plant & equipment**Note 34 Property, infrastructure, plant & equipment**

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Summary				
at cost	26,214	32,999	22,518	29,308
Less accumulated depreciation	15,161	17,336	12,557	15,020
	11,052	15,663	9,961	14,288
at fair value	617,571	598,327	617,571	598,327
Less accumulated depreciation	271,625	263,577	271,625	263,577
	345,946	334,750	345,946	334,750
Total	356,999	350,413	355,907	349,038
Property				
Land				
at fair value	26,769	25,203	26,769	25,203
	26,769	25,203	26,769	25,203
Land under roads				
at fair value	26,838	26,838	26,838	26,838
	26,838	26,838	26,838	26,838
Total Land	53,607	52,041	53,607	52,041

Valuation of land (excluding land under roads) was determined by the office of the Valuer-General. The land has been indexed this year by applying the Land Value Adjustment Factors with indexation applied at 30 June 2021 using the 26 February 2021 Valuer-General's adjustment factors. Land under roads was revalued as at 30 June 2020 using unit rates provided by the Valuer General.

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Buildings				
at fair value	100,284	90,517	100,284	90,517
Less accumulated depreciation	42,012	38,299	42,012	38,299
	58,272	52,218	58,272	52,218
Total Property	111,879	104,258	111,879	104,258

Valuation of buildings were determined by independent valuers Liquid Pacific effective 30 June 2019. Assets were categorised at level 2 and level 3 inputs. Market value is used to determine values for level 2 assets and depreciated replacement cost is used to determine values for level 3 assets. The level 3 assets have been indexed by applying the Residential Building Construction Tasmania Index

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

applied at 30 June 2021 using the 31 March 2021 ABS index rates. The level 2 assets have been indexed by applying the Residential Property Price Hobart Index applied at 30 June 2021 using 31 March 2021 ABS index rates.

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Plant and Equipment				
Plant, machinery and equipment				
at cost	14,057	12,698	11,313	10,003
Less accumulated depreciation	9,207	8,030	7,216	6,299
	4,850	4,669	4,097	3,705
Motor vehicles				
at cost	2,116	2,089	2,116	2,089
Less accumulated depreciation	1,009	973	1,009	973
	1,106	1,116	1,106	1,116
Fixtures, fittings and furniture				
at cost	4,942	3,448	4,942	3,448
Less accumulated depreciation	3,740	2,673	3,740	2,673
	1,202	775	1,202	775
Heritage plant and equipment				
at cost	1,708	1,621	1,708	1,621
Less accumulated depreciation	546	546	546	546
	1,162	1,075	1,162	1,075
Total Plant and Equipment	8,320	7,635	7,568	6,671
Infrastructure				
Roads and footpaths				
at fair value	305,734	300,997	305,734	300,997
Less accumulated depreciation	169,054	164,493	169,054	164,493
	136,680	136,504	136,680	136,504

Roads and footpaths assets have been revalued as at 30 June 2021 with replacement rates determined by Council's technical services division.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Other Assets				
at cost	-	8,911	-	8,911
Less accumulated depreciation	-	4,280	-	4,280
	-	4,631	-	4,631
Bridges and culverts				
at fair value	15,378	15,308	15,378	15,308
Less accumulated depreciation	6,595	6,309	6,595	6,309
	8,782	8,999	8,782	8,999

Bridges and culverts were revalued as at 30 June 2021 using replacement costs provided by AusSpan.

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Drainage				
at fair value	87,018	84,926	87,018	84,926
Less accumulated depreciation	34,876	33,656	34,876	33,656
	52,141	51,270	52,141	51,270

Valuation of drainage assets has been determined by Council's technical services division as at 30 June 2018. The assets have been indexed each year by applying the Consumer Price Index, All Groups for Hobart. The indexation has been applied at 30 June 2021 using the 31 March 2021 ABS index rates.

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Telecommunications				
at cost	952	952	-	-
Less accumulated depreciation	613	584	-	-
	339	368	-	-

Burnie City Council, as the parent entity of Tas Communications Unit Trust, acquired the net assets and business operations of the entity on 1 July 2021. All items of property, plant and equipment were included as part of the transfer, and have been recognised at the value at which they have been acquired as part of the executed sales agreement. No profit or loss arose on this transaction.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Parks and recreation				
at fair value	55,551	54,538	55,551	54,538
Less accumulated depreciation	19,088	20,820	19,088	20,820
	36,464	33,718	36,464	33,718

Valuation of parks and recreation assets has been revalued as at 30 June 2021 with replacement rates determined by Council's technical services division.

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Municipal Revaluation				
at cost	245	469	245	469
Less accumulated amortisation	46	250	46	250
	199	219	199	219
Total Infrastructure	234,605	235,710	234,266	235,342
Works in progress				
Works in progress at cost	2,194	2,810	2,194	2,767
Total Works in progress	2,194	2,810	2,194	2,767
Total property, infrastructure, plant and equipment	356,999	350,413	355,907	349,038

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

Classification	Threshold
Property	
Land (incl land under roads)	\$1
Buildings	\$5,000
Plant and Equipment	
Plant, machinery and equipment	\$500
Motor vehicles	\$5,000
Fixtures, fittings and furniture	\$500
Heritage plant and equipment	\$1
Infrastructure	
Roads and footpaths	\$5,000
Other assets	\$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 basis for its non-current assets:

Classification	Valuation Basis
Property	
Land (incl land under roads)	Fair Value
Buildings	Fair Value
Plant and Equipment	
Plant, machinery and equipment	Cost
Motor vehicles	Cost
Fixtures, fittings and furniture	Cost
Heritage plant and equipment	Cost
Infrastructure	
Roads and footpaths	Fair Value
Other assets	Cost
Bridges and culverts	Fair Value
Drainage	Fair Value
Telecommunications	Cost
Parks and recreation	Fair Value
Municipal revaluation	Cost

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

at their fair value in accordance with *AASB 116 Property, Plant & Equipment* and *AASB 13 Fair Value Measurement*. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date, the class of asset was revalued.

In addition, Council undertakes a formal revaluation of land, buildings, and infrastructure assets (excluding municipal revaluation), on a regular basis to ensure valuations represent fair value. Infrastructure assets comprise roads and footpaths, bridges and culverts, parks and recreation and drainage assets. The valuation is performed either by experienced council officers or independent experts.

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use of an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at note 53.

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

Impairment of Non-financial assets

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 35 Management indicators relating to assets

(a) Council's asset consumption ratio

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

	Benchmark	2021	2020	2019	2018
<i>Transport Infrastructure</i>					
Fair value (carrying amount)		136,680	136,504	134,299	130,884
Current replacement cost (gross)		305,734	300,997	295,226	284,001
Asset consumption ratio %	> 60%	45%	45%	45%	46%
4 year average	45%				
<i>Buildings</i>					
Fair value (carrying amount)		58,272	52,218	50,561	50,104
Current replacement cost (gross)		100,284	90,517	86,771	89,436
Asset consumption ratio %	> 60%	58%	58%	58%	56%
4 year average	58%				
<i>Drainage</i>					
Fair value (carrying amount)		52,141	51,270	49,375	48,765
Current replacement cost (gross)		87,018	84,926	81,181	79,125
Asset consumption ratio %	> 60%	60%	60%	61%	62%
4 year average	61%				

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

Council's asset consumption ratio for both transport, building and drainage assets has stayed relatively consistent.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

(b) Council's asset renewal ratio

An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long term strategic asset management plan of Council. This ratio measures Council's capacity to fund future asset replacement requirements.

	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000
Total Property, Plant & Infrastructure				
Projected capital funding outlays*		92,564	104,901	56,864
Projected capital expenditure funding**		92,564	46,808	51,297
Asset renewal ratio %	90% - 100%	100%	224%	111%
Transport Infrastructure				
Projected capital funding outlays*		42,671	88,581	39,280
Projected capital expenditure funding**		42,671	30,488	33,713
Asset renewal ratio %	90% - 100%	100%	291%	117%
Plant, Equipment & Other				
Projected capital funding outlays*		14,075	7,988	8,150
Projected capital expenditure funding**		14,075	7,988	8,150
Asset renewal ratio %	90% - 100%	100%	100%	100%
Buildings				
Projected capital funding outlays*		17,499	4,192	3,824
Projected capital expenditure funding**		17,499	4,192	3,824
Asset renewal ratio %	90% - 100%	100%	100%	100%
Parks and Reserves				
Projected capital funding outlays*		11,222	1,590	3,024
Projected capital expenditure funding**		11,222	1,590	3,024
Asset renewal ratio %	90% - 100%	100%	100%	100%
Drainage				
Projected capital funding outlays*		7,097	2,550	2,586
Projected capital expenditure funding**		7,097	2,550	2,586
Asset renewal ratio %	90% - 100%	100%	100%	100%

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

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

(c) Council's asset sustainability ratio

	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Capital expenditure on replacement/renewal of existing assets		3,317	3,171	4,309	3,933
Annual depreciation expense		7,939	7,645	7,708	7,770
Asset sustainability ratio %	100%	42%	41%	56%	51%

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

Asset Class	Benchmark	2021 \$'000	2020 \$'000	2019 \$'000	2018 \$'000
Capital renewal expenditure		3,317	3,171	4,309	3,933
Capital new/upgrade expenditure		4,373	5,257	5,878	5,661
Total capital expenditure		7,690	8,428	10,187	9,594

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 36 Reconciliation of property, infrastructure, plant and equipment

	Balance at beginning of financial year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements) (note 40)	Depreciation and amortisation (note 20)	De-recognition of assets (note 39)	Written down value of disposals (note 38)	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Consolidated 2021							
Property							
Land (incl land under roads)	52,041	-	2,496	-	-	(930)	53,607
Buildings	52,218	3,945	3,330	(1,221)	-	-	58,272
Total property	104,259	3,945	5,826	(1,221)	-	(930)	111,879
Plant and Equipment							
Plant, machinery and equipment	4,668	1,257	-	(1,001)	-	(74)	4,850
Motor vehicles	1,116	201	-	(173)	-	(38)	1,106
Fixtures, fittings and furniture	775	555	-	(128)	-	-	1,202
Heritage plant and equipment	1,075	88	-	-	-	-	1,162
Total plant and equipment	7,634	2,100	-	(1,302)	-	(112)	8,320
Infrastructure							
Roads and footpaths	136,504	3,346	559	(3,600)	-	(129)	136,580
Other Assets	4,632	(4,462)	-	(22)	-	(147)	-
Bridges and culverts	8,999	211	(196)	(182)	-	(50)	8,782
Drainage	51,270	1,139	572	(838)	-	(2)	52,141
Telecommunications	368	-	-	(29)	-	-	339
Parks and recreation	33,718	1,802	1,975	(991)	-	(40)	36,464
Municipal revaluation	219	22	-	(42)	-	-	199
Total infrastructure	235,710	2,058	2,909	(5,705)	-	(367)	234,605
Works in progress							
Work in progress	2,810	(616)	-	-	-	-	2,194
Total work in progress	2,810	(616)	-	-	-	-	2,194
Total property, plant and equipment, infrastructure	350,413	7,487	8,735	(8,228)	-	(1,409)	356,999

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

	Balance at beginning of financial year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements) (note 40)	Depreciation and amortisation (note 20)	De-recognition of assets (note 39)	Written down value of disposals (note 38)	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Consolidated 2020							
Property							
Land (inc land under roads)	49,376	198	2,512	-	-	(45)	52,041
Buildings	50,561	1,384	1,459	(1,074)	(113)	-	52,218
Total property	99,937	1,582	3,971	(1,074)	(113)	(45)	104,259
Plant and Equipment							
Plant, machinery and equipment	4,510	1,185	-	(908)	-	(119)	4,669
Motor vehicles	997	453	-	(227)	-	(107)	1,116
Fixtures, fittings and furniture	890	2	-	(117)	-	-	775
Heritage plant and equipment	1,068	7	-	-	-	-	1,075
Total plant and equipment	7,465	1,647	-	(1,252)	-	(226)	7,635
Infrastructure							
Roads and footpaths	134,299	4,883	1,056	(3,491)	-	(243)	136,504
Other Assets	5,170	-	-	(206)	-	(332)	4,632
Bridges and culverts	8,829	307	70	(177)	-	(30)	8,999
Drainage	49,375	1,120	1,662	(806)	-	(81)	51,270
Telecommunications	398	-	-	(30)	-	-	368
Parks and recreation	31,777	1,748	1,093	(882)	-	(17)	33,718
Municipal revaluation	-	223	-	(4)	-	-	219
Total infrastructure	229,848	8,282	3,881	(5,596)	-	(704)	235,710
Works in progress							
Work in progress	3,086	(276)	-	-	-	-	2,810
Total work in progress	3,086	(276)	-	-	-	-	2,810
Total property, plant and equipment, infrastructure	340,336	11,235	7,851	(7,923)	(113)	(975)	350,413

Page 52 of 85

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Council 2021	Balance at beginning of financial year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	De-recognition of assets	Written down value of disposals	Balance at end of financial year
	\$'000	\$'000	(note 40)	(note 20)	(note 39)	(note 38)	\$'000
Property							
Land (inc land under roads)	52,041	-	2,496	-	-	(930)	53,607
Buildings	52,218	3,945	3,330	(1,221)	-	-	58,272
Total property	104,259	3,945	5,826	(1,221)	-	(930)	111,879
Plant and Equipment							
Plant, machinery and equipment	3,705	1,205	-	(742)	-	(71)	4,097
Motor vehicles	1,116	201	-	(173)	-	(38)	1,106
Fixtures, fittings and furniture	775	555	-	(128)	-	-	1,202
Heritage plant and equipment	1,075	88	-	-	-	-	1,162
Total plant and equipment	6,671	2,048	-	(1,042)	-	(109)	7,568
Infrastructure							
Roads and footpaths	136,504	3,346	559	(3,600)	-	(129)	136,680
Other Assets	4,632	(4,462)	-	(22)	-	(147)	-
Bridges and culverts	8,999	211	(196)	(182)	-	(50)	8,782
Drainage	51,270	1,139	572	(838)	-	(2)	52,141
Parks and recreation	33,718	1,802	1,975	(991)	-	(40)	36,464
Municipal Revaluation	219	22	-	(42)	-	-	199
Total infrastructure	235,341	2,058	2,909	(5,676)	-	(367)	234,266
Works in progress							
Work in progress	2,767	(573)	-	-	-	-	2,194
Total work in progress	2,767	(573)	-	-	-	-	2,194
Total property, plant and equipment, infrastructure	349,038	7,478	8,735	(7,939)	-	(1,405)	355,907

Page 53 of 85

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Council 2020	Balance at beginning of financial year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	De-recognition of assets	Written down value of disposals	Balance at end of financial year
	\$'000	\$'000	(note 40)	(note 20)	(note 39)	(note 38)	\$'000
Property							
Land (incl land under roads)	49,376	198	2,512	-	-	(45)	52,041
Buildings	50,561	1,384	1,459	(1,074)	(113)	-	52,218
Total property	99,937	1,582	3,971	(1,074)	(113)	(45)	104,259
Plant and Equipment							
Plant, machinery and equipment	3,584	900	-	(660)	-	(119)	3,705
Motor vehicles	997	453	-	(227)	-	(107)	1,116
Fixtures, fittings and furniture	890	2	-	(117)	-	-	775
Heritage plant and equipment	1,068	7	-	-	-	-	1,075
Total plant and equipment	6,539	1,362	-	(1,004)	-	(226)	6,671
Infrastructure							
Roads and footpaths	134,299	4,883	1,056	(3,491)	-	(243)	136,504
Other Assets	5,170	-	-	(206)	-	(332)	4,632
Bridges and culverts	8,829	307	70	(177)	-	(30)	8,999
Drainage	49,375	1,120	1,662	(806)	-	(81)	51,270
Parks and recreation	31,777	1,748	1,093	(882)	-	(17)	33,718
Municipal Revaluation	-	223	-	(4)	-	-	219
Total infrastructure	229,450	8,282	3,881	(5,567)	-	(704)	235,341
Works in progress							
Work in progress	2,988	(221)	-	-	-	-	2,767
Total work in progress	2,988	(221)	-	-	-	-	2,767
Total property, plant and equipment, infrastructure	338,914	11,004	7,851	(7,644)	(113)	(975)	349,038

Page 54 of 85

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 37 Capital works completed on assets not owned by Council

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Capital works completed on assets not owned by Council	-	15	-	15
Total capital works on assets not owned by Council	-	15	-	15

Note 38 Net gain/ (loss) on disposal of assets

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Profit/(loss) on sale of assets				
Proceeds on sale assets	1,993	402	1,993	402
Less: Written down value of assets disposed	(1,409)	(975)	(1,405)	(975)
Total net gain/(loss) on sale of assets	585	(573)	588	(573)

Accounting Policy

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

Note 39 De-recognition of assets

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
De-recognition of assets	-	(113)	-	(113)
Total de-recognition of assets	-	(113)	-	(113)

During the 2019-20 financial year, Council de-recognised its West Park band rooms building due to the transfer of the building to the University of Tasmania.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 40 Reserves

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Consolidated 2021			
(a) Asset revaluation			
Property			
Land	15,010	2,496	17,506
Buildings	1,858	3,330	5,188
	16,868	5,826	22,694
Infrastructure			
Roads and footpaths	70,020	559	70,578
Car parks	2,500	-	2,500
Bridges and culverts	4,850	(196)	4,654
Drainage	27,473	572	28,046
Parks and recreation	12,162	1,975	14,137
	117,006	2,909	119,915
Associate			
Investment in Joint Venture	2,442	-	2,442
	2,442	-	2,442
Total asset revaluation reserve	136,316	8,735	145,052
(b) Fair value reserve			
Investment in Water Corporation	274	4,732	5,006
Total fair value reserve	274	4,732	5,006
Total reserves 2021	136,590	13,467	150,058
	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Consolidated 2020			
(a) Asset revaluation			
Property			
Land	12,497	2,512	15,010
Buildings	399	1,459	1,858
	12,897	3,971	16,868
Infrastructure			
Roads and footpaths	68,963	1,056	70,020
Car parks	2,500	-	2,500
Bridges and culverts	4,781	70	4,850
Drainage	25,812	1,662	27,473
Parks and recreation	11,069	1,093	12,162
	113,125	3,881	117,006
Associate			
Investment in Joint Venture	2,442	-	2,442
	2,442	-	2,442
Total asset revaluation reserve	128,464	7,852	136,316
(b) Fair value reserve			
Investment in Water Corporation	17,790	(17,516)	274
Total fair value reserve	17,790	(17,516)	274
Total reserves 2020	146,254	(9,664)	136,590

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 40 Reserves (cont.)

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Council 2021			
(a) Asset revaluation			
Property			
Land	15,010	2,496	17,506
Buildings	1,858	3,330	5,188
	16,868	5,826	22,694
Infrastructure			
Roads and footpaths	70,020	559	70,578
Car parks	2,500	-	2,500
Bridges and culverts	4,850	(196)	4,654
Drainage	27,473	572	28,046
Parks and recreation	12,162	1,975	14,137
	117,006	2,909	119,915
Associate			
Investment in Joint Venture	2,442	-	2,442
	2,442	-	2,442
Total asset revaluation reserve	136,316	8,735	145,052
(b) Fair value reserve			
Investment in Water Corporation	274	4,732	5,006
Total fair value reserve	274	4,732	5,006
Total reserves 2021	136,590	13,467	150,058
	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
Council 2020			
(a) Asset revaluation			
Property			
Land	12,497	2,512	15,010
Buildings	399	1,459	1,858
	12,897	3,971	16,868
Infrastructure			
Roads and footpaths	68,963	1,056	70,020
Car parks	2,500	-	2,500
Bridges and culverts	4,781	70	4,850
Drainage	25,812	1,662	27,473
Parks and recreation	11,069	1,093	12,162
	113,125	3,881	117,006
Associate			
Investment in Joint Venture	2,442	-	2,442
	2,442	-	2,442
Total asset revaluation reserve	128,464	7,852	136,316
(b) Fair value reserve			
Investment in Water Corporation	17,790	(17,516)	274
Total fair value reserve	17,790	(17,516)	274
Total reserves 2020	146,254	(9,664)	136,590

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Payables & other liabilities**Note 41 Trade and other payables**

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Trade payables	1,498	1,029	1,568	1,214
Rates and charges in advance	905	780	905	780
Accrued expenses	312	648	291	613
Revenue received in advance	90	9	3	-
Total trade and other payables	2,805	2,466	2,767	2,607

Accounting policy

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 payments relates.

Note 42 Trust funds and deposits

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Refundable deposits, bonds and retentions	132	135	132	135
Total trust funds and deposits	132	135	132	135

Accounting policy

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 43 Commitments

Council has entered into the following commitments

	Not later than 1 year	Later than 1 year and not later than 2 years	Later than 2 years and not later than 5 years	Later than 5 years	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
2021					
Operating					
Air conditioner maintenance	51	51	26	-	128
Annual weed spraying services	27	-	-	-	27
Aquatic Centre - Gas supply	136	-	-	-	136
Bridge management	20	20	30	-	69
Cleaning contracts for council buildings	235	-	-	-	235
Fire system management	14	-	-	-	14
Lift maintenance	28	26	15	-	69
Management - Aquatic Centre	434	-	-	-	434
Security services	100	-	-	-	100
Supply of electricity	597	816	1,224	-	2,637
Waste management	3,516	1,426	580	-	5,521
Total	5,159	2,339	1,875	-	9,372
Capital					
Aquatic Centre Wind Break	50	-	-	-	50
Guardrail Upgrade Program	85	-	-	-	85
Mount Street Tax Rank Cover	26	-	-	-	26
Oakleigh Park - Public Art Work	21	-	-	-	21
Plant and Equipment	684	-	-	-	684
South Burnie Beach Upgrade	706	-	-	-	706
Upper Burnie Lookout Redevelopment	42	-	-	-	42
View Road Reserve Pump Track	245	-	-	-	245
Total	1,861	-	-	-	1,861
2020					
Operating					
Aquatic Centre - Gas supply	253	127	-	-	380
Bridge management	20	20	49	-	89
Cleaning contracts for council buildings	240	185	-	-	425
Fire system management	13	-	-	-	13
Security services	100	-	-	-	100
Shuttle bus service - Cruise Ships	22	-	-	-	22
Waste management	3,338	3,269	1,974	-	8,581
Total	3,986	3,601	2,023	-	9,610
Capital					
BWMC Street Sweeper Dump Point	33	-	-	-	33
Montello Soccer Ground Upgrade	9	-	-	-	9
Oakleigh Park Fountain Upgrade	17	-	-	-	17
Skate Park Upgrade	40	-	-	-	40
Total	99	-	-	-	99

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 44 Operating leases

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

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.

Maturity analysis of operating lease payments to be received

	2021	2020
	\$'000	\$'000
Year 1	302	323
Year 2	281	177
Year 3	196	139
Year 4	169	45
Year 5	104	39
Later than 5 years	127	245
Total	1,179	968

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

Lease income on operating leases	482	543
Therein lease income relating to variable lease payments that do not depend on an index or rate	-	-

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 45 Contract liabilities

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Current				
Funds received to acquire on construct an asset controlled by Council	378	64	378	64
Funds received prior to performance obligation being satisfied (upfront payments)	151	417	151	417
Upfront fees	-	-	-	-
	529	481	529	481

Accounting Policy

Council recognised the following contract liabilities:

- i) Grant funds received in advance includes funding for the construction of new facilities at McKenna Park for J League Soccer, road works on West Mooreville road as part of the Safer Rural Roads Program and upgrade of toilets, change rooms and car park at South Burnie Beach. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. Revenue is expected to be recognised in the next 12 months.
- ii) Funds received prior to performance obligations being satisfied (upfront payments) includes funds received to deliver services for the Local Drug Action Team, Regional Employment Building Bridges, Regional Employment Trial and Stronger Places, Stronger People. Revenue is recognised as the performance obligations are satisfied with the corresponding contract liability being reduced.
- iii) Upfront payments of funds from contracts with customers are recognised as a contract liability until performance obligations are satisfied. Revenue is recognised as performance obligations are progressively fulfilled.

Revenue recognised that was included in the contract liability balance at the beginning of the period

Funds to construct Council controlled assets	3	-	3	-
Funds received prior to performance obligation being satisfied (upfront payments) - AASB 15	378	-	378	-
	381	-	381	-

Note 46 Contingent liabilities

There are no identified contingent liabilities as at 30 June 2021.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Investments in other entities

Note 47 Investment in water corporation

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Opening balance	58,156	75,672	58,156	75,672
Fair value adjustment on available for sale assets	4,732	(17,516)	4,732	(17,516)
Carrying value of investment in Water Corporation	62,888	58,156	62,888	58,156

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

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated as fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 40) 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 2021, Council continues to hold a 3.99% ownership interest in TasWater which is based on schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 48 Investment in subsidiaries

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Tas Communications Unit Trust (100% ownership)	-	-	2,103	2,103
Total investments in subsidiaries	-	-	2,103	2,103

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

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

- Tas Communications Unit Trust (100% ownership)
- Tas Communications Pty Ltd (100% ownership)

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

Tas Communications Unit Trust

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

The Trust has recorded a favourable result for the year with an operating surplus of \$129,849 compared to a surplus of \$141,547 in 2020. The Trust has net assets of \$2,232,581 as at 30 June 2021 compared with \$2,137,305 in 2020. The Trust invested \$8,313 in telecommunications and information technology assets throughout the year.

The Trust employed four full time equivalent employees as at 30 June 2021 (four in 2020).

Burnie City Council, as the parent entity of Tas Communications Unit Trust, acquired the net assets and business operations of the entity on 1 July 2021. All items of property, plant and equipment were included as part of the transfer, and have been recognised at the value at which they have been acquired as part of the executed sales agreement. No profit or loss arose on this transaction.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 49 Investment in joint venture

	Consolidated Actual 2021 \$'000	Consolidated Actual 2020 \$'000	Council Actual 2021 \$'000	Council Actual 2020 \$'000
Burnie Airport Corporation (51% ownership)	3,256	3,256	3,256	3,256
Total investment in joint venture	3,256	3,256	3,256	3,256

(a) Composition of the joint venture

Joint Venture	Principal place of business	Percentage Owned 2021	Percentage Owned 2020
Burnie Airport Corporation	Australia	51%	51%

(b) Joint venture with joint venture partner

Burnie Airport Corporation	2021	2020
	\$	\$
% ownership held by joint venture partner	49%	49%
Profit/(loss) allocated to joint venture partner	318,150	464,637
Accumulated equity of joint venture partner	3,128,532	3,128,532
Dividends paid to joint venture partner	464,637	-
Summarised statement of financial position		
Current assets	1,752,859	2,061,021
Non-current assets	6,352,757	6,665,019
Current liabilities	774,252	1,273,028
Non-current liabilities	946,605	1,068,253
Net assets	6,384,760	6,384,760
Summarised statement of comprehensive income		
Income	1,557,643	2,022,871
Expenditure	(908,358)	(1,074,632)
Net profit	649,285	948,239
Summarised statement of cashflows		
Cashflows from operating activities	(306,642)	437,648
Cashflows from investing activities	1,385,604	178,649
Cashflows from financing activities	(1,104,239)	(418,430)
Net increase/(decrease) in cash and cash equivalents	(25,277)	197,867

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 \$649,285 for the year compared with a net profit of \$948,239 in 2020. Loan principal was reduced by \$450,000 (net) during the period. The Trust had net assets of \$6,384,760 as at 30 June 2021.

The Trust employed 3.25 full time equivalent employees as at 30 June 2021 (2020: 3.25 full time equivalents).

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Other Information**Note 50 Related party transactions**

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

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

Tas Communications Unit Trust and Burnie Airport Corporation are identified as related parties.

Transactions with related parties

The following transactions occurred with related parties:

	2021 \$'000	2020 \$'000
Payments/receipts for goods and services:		
Payment for goods and services from:		
Tas Communications Unit Trust	1,461	878
Receipts for sale of goods and services to:		
Tas Communications Unit Trust	130	126
Burnie Airport Corporation	71	10

Receivable from and payable to related parties

The following balances are outstanding as at 30 June 2021 in relation to transactions with related parties:

Payables to:		
Tas Communications Unit Trust	94	231
Receivables from:		
Tas Communications Unit Trust	3	2
Burnie Airport Corporation	-	31

Loans to/from related parties

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

Transactions with other Councils & Regional Bodies

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

	2021 \$'000	2020 \$'000
West Coast Council - Environmental Health Services	3	1
Waratah Wynyard Council - Environmental Health Services	3	2
Waratah Wynyard Council - Economic Development	-	9
Circular Head Council - Environmental Health Services	6	5
	11	18

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

Burnie City Council Consolidated Notes to the Financial Report For the Year Ended 30 June 2021

During 2020-21, Council made membership contributions of \$162,232 to Cradle Coast Authority. Cradle Coast Authority is deemed to be a related party due to the General Manager being a board member for part of the year.

Transactions with Key Management Personnel

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

On 1 March 2021, the composition of the Executive Management Team changed as part of council restructure arrangements. The new team consists of General Manager, Director Land and Environment Services, Director Works and Services and Director Corporate and Commercial Services. Remuneration has been disclosed for the previous Executive Management Team for the period up to and including Friday 26 February 2021, with the new Executive Management Team disclosed from 1 March 2021.

(i) Councillor Remuneration

2021

Name	Position	Period	Short term employee benefits		Total Compensation AASB 124	Expenses*	Total allowance and expenses section 72
			Allowances	Vehicles			
Mr S Kons	Mayor	Full Year	81,110	-	81,110	2,064	83,174
Ms G Simpson	Deputy Mayor	Full Year	41,286	-	41,286	1,305	42,591
Mr A Boyd	Councillor	Full Year	23,174	-	23,174	962	24,136
Mrs T Brumby	Councillor	Full Year	23,174	-	23,174	2,090	25,264
Mr T Bulle	Councillor	Full Year	23,174	-	23,174	982	24,156
Mr K Dorsey	Councillor	Full Year	23,174	-	23,174	3,522	26,696
Mrs A Keygan	Councillor	Full Year	23,174	-	23,174	1,497	24,671
Mr C Lynch	Councillor	Full Year	23,174	-	23,174	1,324	24,498
Mr D Pease	Councillor	Full Year	23,174	-	23,174	269	23,443
Total			284,614	-	284,614	14,015	298,629

2020

Name	Position	Period	Short term employee benefits		Total Compensation AASB 124	Expenses*	Total allowance and expenses section 72
			Allowances	Vehicles			
Mr S Kons	Mayor	Full Year	78,984	-	78,984	1,578	80,563
Ms G Simpson	Deputy Mayor	Full Year	40,313	-	40,313	1,471	41,784
Mr A Boyd	Councillor	Full Year	22,628	-	22,628	1,700	24,328
Mrs T Brumby	Councillor	Full Year	22,628	-	22,628	936	23,564
Mr T Bulle	Councillor	Full Year	22,628	-	22,628	1,564	24,191
Mr K Dorsey	Councillor	Full Year	22,628	-	22,628	4,771	27,399
Mrs A Keygan	Councillor	Full Year	22,628	-	22,628	1,564	24,191
Mr C Lynch	Councillor	Full Year	22,628	-	22,628	1,879	24,506
Mr D Pease	Councillor	Full Year	22,628	-	22,628	57	22,685
Total			277,692	-	277,692	15,520	293,212

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

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.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

(ii) Executive Management Remuneration**2021**

	Name	Position	Period	Remuneration Band	Short term employee benefits			Post employment benefits			Non-monetary Benefits ⁷	Total
					Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Superannuation ⁵	Termination benefits ⁶		
	Mr A Wardlaw	General Manager	01/07/2020 to 31/07/2020	\$0 - \$20,000	28,046	-	5,181	324	3,404	88,556	108,207	17,304
	Mrs B Lynch	Director - Corporate	02/08/2021 to 30/06/2021	\$60,001 - \$80,000	51,692	-	946	1,564	6,462	-	6,312	66,976
	Mr M Smith	Executive Manager - Corporate Finance	01/07/2020 to 01/01/2021	\$80,001 - \$100,000	77,317	-	-	2,059	9,037	43,051	44,809	86,655
	Mrs M Neasey	Executive Manager - Corporate Governance	01/07/2020 to 26/02/2021	\$100,001 - \$120,000	93,775	-	-	1,533	11,633	-	7,193	114,135
	Mr R Greene	Director - Community and Economic Development	01/07/2020 to 26/02/2021	\$100,001 - \$120,000	114,824	-	6,131	432	14,218	53,499	72,639	116,465
	Mr S Overland	General Manager	03/11/2020 to 30/06/2021	\$160,001 - \$180,000	140,184	-	8,638	382	17,469	-	13,248	179,920
	Mr G Neil	Director - Works and Services	01/07/2020 to 31/07/2020 and 03/11/2020 to 30/06/2021	\$160,001 - \$180,000	123,615	7,405	13,429	3,990	16,234	-	11,486	176,159
	Mr P Earle	Director - Land and Environmental Services	30/06/2021	\$200,001 - \$220,000	168,915	-	14,758	1,662	20,845	-	7,151	213,331
	Sub-Total		Full Year		798,369	7,405	49,082	11,947	99,301	185,106	180,264	970,946
Acting Arrangements												
	Mr G Neil	Acting General Manager	01/08/2020 to 02/11/2020	\$60,001 - \$80,000	50,554	-	-	-	6,319	-	3,889	60,762
	Mr R Sharman	Acting Director - Works and Services	01/08/2020 to 03/11/2020	\$40,001 - \$60,000	38,873	-	-	-	4,859	-	2,990	46,723
	Mrs M Wyatt	Acting Executive Manager - Corporate Finance	10/12/2020 to 28/02/2021	\$20,001 - \$40,000	16,924	-	-	-	2,116	-	1,309	20,348
	Mrs K Evans	Acting Executive Manager - Corporate Finance	10/12/2020 to 28/02/2021	\$20,001 - \$40,000	16,824	-	-	-	2,103	-	1,294	20,222
	Mrs C Lucas	Acting Director - Community and Economic Development	17/08/2020 to 11/09/2020	\$0 - \$20,000	11,030	-	-	-	1,379	-	844	13,253
	Sub-Total				134,206	-	-	-	16,776	-	10,326	161,307
	Total				932,575	7,405	49,082	11,947	116,077	185,106	169,938	1,132,253

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

2020

Name	Position	Period	Remuneration Band	Short term employee benefits				Post employment benefits			Non-monetary Benefits ⁶	Total
				Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and	Superannuation ⁵	Termination benefits ⁴			
Mr M Smith	Executive Manager - Corporate Finance	Full Year	\$140,001 - \$160,000	126,756	-	-	3,543	15,671	-	9,637	-	155,608
Ms M Neasey	Executive Manager - Corporate Governance	Full Year	\$140,001 - \$160,000	130,880	-	-	887	16,157	-	3,945	-	151,889
Mr G Neil	Director - Works and Services	Full Year	\$180,001 - \$200,000	153,377	7,217	12,291	3,957	19,629	-	8,554	-	187,916
Mr R Greene	Director - Community and Economic Development	Full Year	\$200,001 - \$220,000	161,642	-	18,239	470	19,963	-	7,481	-	207,796
Mr P Earle	Director - Land and Environmental Services	Full Year	\$200,001 - \$220,000	162,400	-	14,670	1,688	20,071	-	9,224	-	208,053
Mr A Wardlaw	General Manager	Full Year	\$220,001 - \$240,000	206,360	-	14,314	1,270	25,284	-	7,707	-	239,521
Sub-Total				941,425	7,217	59,514	11,825	116,775	-	14,026	-	1,150,782
Acting Arrangements												
Mr G Neil	Acting General Manager	07/09/2020 to 03/04/2020	\$0 - \$20,000	13,226	-	-	-	1,653	-	1,017	-	15,896
Mrs N French	Acting Executive Manager - Corporate Governance	04/12/2019 to 19/01/2020	\$0 - \$20,000	9,746	-	-	-	1,218	-	750	-	11,714
Mr M Foster	Acting Director - Works and Services	25/12/2019 to 09/02/2020	\$0 - \$20,000	11,621	-	-	-	1,453	-	894	-	13,967
Sub-Total				34,992	-	-	-	4,324	-	2,661	-	41,577
Total				976,017	7,217	59,514	11,825	121,099	-	16,687	-	1,192,360

A comparative change has been made to the 2020 Executive Management Remuneration table which represented director fees not required to be disclosed as key management personnel remuneration.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

²Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes. These payments are capped at 15% of base salary.

³Includes total cost of providing and maintain vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance costs and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

⁴Other 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.

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

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

(iii) Remuneration Principles**Councillors**

Councillor allowances are paid in accordance with Section 34(a) of *Local Government Act 1993*.

Executives

The employment terms and conditions of senior executives are contained in individual employment contracts and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions.

The performance of each senior executive, including the General Manager, is reviewed annually which includes a review of their remuneration package. The terms of employment of each senior executive, including the General Manager, contain a termination clause that requires the senior executive or Council to provide a minimum notice period from one to two months prior to termination of the contract.

Short term incentive payments

Short term incentive payments awarded during the current year include:

Mr G Neil was granted an incentive payment of \$7,405. The incentive payment was given on the successful completion of an annual performance review and meeting required targets.

Termination benefits

Termination payments during the current year included:

Mr A Wardlaw appointment concluded effective 31 July 2020 and he was paid \$88,556 representing the balance of his accrued annual and long service leave entitlements.

Mr M Smith appointment concluded effective 1 January 2021 and he was paid \$43,051 representing the balance of his accrued annual and long service leave entitlements.

Mr R Greene appointment concluded effective 26 February 2021 and he was paid \$53,499 representing the balance of his accrued annual and long service leave entitlements.

Acting Arrangements

When members of key management personnel are on period of leave, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

In the current year, Mr G Neil was appointed to the Acting General Manager position, whilst Mr A Wardlaw was on leave and until the appointment of a new General Manager upon Mr A Wardlaw's termination.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

In the current year, Mr R Sharman was appointed to the Acting Director – Works and Services position, whilst Mr G Neil was acting in the General Manager position.

In the current year, Ms M Wyatt and Mrs K Evans were appointed to the Acting Executive Manager – Corporate Finance position upon termination of Mr M Smith until appointment of new Director Corporate.

In the current year, Mrs C Lucas was appointed to the Acting Director – Community and Economic Development position, whilst Mr R Greene was on leave.

Note 51 Register of interests

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

Note 52 Events occurring after balance date

Burnie City Council, as the parent entity of Tas Communications Unit Trust, acquired the net assets and business operations of the entity on 1 July 2021. Tas Communications Unit Trust will be wound up during the 2021-22 financial year.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Managing our financial risks

Note 53 Fair value measurements

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

Property, infrastructure plant and equipment

- Land (including land under roads)
- Buildings
- Roads and footpaths
- Parks and recreation
- Bridges and culverts
- Drainage

Investment in water corporation

Investment in joint venture

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

(a) Fair value hierarchy

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

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

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2021.

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.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

As at 30 June 2021					
	Note	Level 1	Level 2	Level 3	Total
Recurring fair value measurements		\$'000	\$'000	\$'000	\$'000
Land (including land under roads)	35	-	53,607	-	53,607
Buildings	35	-	14,922	43,349	58,272
Roads and footpaths	35	-	-	136,680	136,680
Parks and recreation	35	-	-	36,464	36,464
Bridges and culverts	35	-	-	8,782	8,782
Drainage	35	-	-	52,141	52,141
Investment in water corporation	48	-	-	62,888	62,888
Investment in joint venture	50	-	-	3,256	3,256
		-	68,530	343,560	412,090
As at 30 June 2020					
	Note	Level 1	Level 2	Level 3	Total
Recurring fair value measurements		\$'000	\$'000	\$'000	\$'000
Land (including land under roads)	35	-	52,041	-	52,041
Buildings	35	-	13,450	38,767	52,218
Roads and footpaths	35	-	-	136,504	136,504
Parks and recreation	35	-	-	33,718	33,718
Bridges and culverts	35	-	-	8,999	8,999
Drainage	35	-	-	51,270	51,270
Investment in water corporation	48	-	-	58,156	58,156
Investment in joint venture	50	-	-	3,256	3,256
		-	65,491	330,671	396,162

Transfers between levels of the hierarchy

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

There were no transfers of assets between hierarchy level in 2020-21.

(b) Highest and best use

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

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

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

Investment in TasWater

Refer to note 47 for valuation and significant inputs.

Investment in Joint Venture

Refer to note 49 for valuation and significant inputs.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Land

Land fair values were determined by the Valuer-General. The land has been indexed effective 30 June 2021 by applying the Valuer-General's Land Value Adjustment Factors 26 February 2021. The most significant input into this valuation approach is price per square metre derived from the analysis of sales taking into consideration permitted use and locality.

Land under roads has been valued by Council using the rates determined by the Valuer-General effective 30 June 2020.

Buildings

The fair value of buildings have been determined by an independent valuer, Liquid Pacific, effective 30 June 2019. The level 3 assets have been indexed by applying the Residential Building Construction Tasmania Index applied at 30 June 2021 using the 31 March 2021 ABS index rates. The level 2 assets have been indexed by applying the Residential Property Price Hobart Index applied at 30 June 2021 using 31 March 2021 ABS index rates.

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

Infrastructure assets

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 20.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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

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

Roads and footpaths

A full valuation of roads was undertaken by Council's technical services division effective 30 June 2021. Council categorises its road infrastructure into sealed and unsealed and then further sub-categorises these based on an assessment of vehicle movements and social and economic importance. All road segments are then componentised into pavement and seal.

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

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

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

Parks and recreation

A full valuation of parks and recreation assets was undertaken by Council's technical services division effective 30 June 2021. Park assets are classified into a range of asset types.

Council assumes assets are replaced with a modern equivalent asset.

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

Bridges and culverts

A full valuation of bridges assets was undertaken by independent valuers, AusSpan, effective June 2021. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

**Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021**

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Engineer effective 30 June 2018. The assets have been indexed each year by applying the Consumer Price Index, All Groups for Hobart. The indexation has been applied at 30 June 2021 using the 31 March 2021 ABS index rates.

Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

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

(d) Changes in recurring level 3 fair value measurements

The changes in level 3 assets with recurring fair value measurements are detailed in note 34.

(e) Valuation processes

Council's current policy for the valuation of land, buildings and infrastructure assets is set out in note 34.

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

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

Council borrowings are recognised at amortised cost with interest recognised in the Consolidated Comprehensive Income Statement when incurred. The fair value of borrowings disclosed in note 25 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).

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Note 54 Financial instruments and financial risk management

(a) Accounting policy, terms and conditions

Recognised financial instruments	Note	Accounting Policy	Terms and Conditions
Financial assets			
Cash and cash equivalents	23	Cash on hand and at bank and money market call account are valued at face value. Interest is recognised as it accrues.	On call deposits had an interest rate of 0.05% at balance date. Short term investments returned a weighted average interest rates of 0.55% in 2020-21 (0.80% in 2019-20)
Trade and other receivables	30	Receivables are carried at amortised cost using the effective interest method. Impairment expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Collectability of overdue accounts is assessed on an ongoing basis.	General debtors are unsecured and arrears do not attract interest. Credit terms are based on 30 days.
Financial Liabilities			
Trade and other payables	41	Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt
Interest-bearing loans and borrowings	25	Loans are carried at their principal amounts, which represent the present value of future cash flows associated with servicing the debt. Interest is accrued over the period it becomes due and recognised as part of payables.	Borrowings are secured by way of mortgages over the general rates of the Council. The weighted average interest rate on borrowings is 2.01% (2.08% in 2019-20).

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

(b) Interest rate risk

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

Consolidated	Weighted Average Interest Rate %		Less than 1 Year		1 to 5 Years		More than 5 Years		Non Interest		Total	
	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020	2021	2020
Financial assets												
Cash and cash equivalents	0.05%	1.15%	\$ 11,340	\$ 9,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,340	\$ 9,709
Investments	0.55%	0.80%	\$ -	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000	\$ 5,000
Trade and other receivables	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Loans	6.81%	8.10%	\$ 1,516	\$ 1,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,516	\$ 1,750
Rates	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,890	\$ 1,635	\$ 1,890	\$ 1,635
Other	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 62,888	\$ 58,156	\$ 62,888	\$ 58,156
Investment in Water Corporation	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,256	\$ 3,256	\$ 3,256	\$ 3,256
Investment in Joint Venture	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,034	\$ 63,047	\$ 85,890	\$ 79,506
Total			\$ 12,856	\$ 16,459	\$ 5,000	\$ -	\$ -	\$ -	\$ 73,968	\$ 125,094	\$ 168,374	\$ 148,206
Interest bearing liabilities												
Payables	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,805	\$ 2,466	\$ 2,805	\$ 2,466
Trust funds and deposits	0.00%	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 132	\$ 135	\$ 132	\$ 135
Interest bearing liabilities	2.01%	2.08%	\$ 1,339	\$ 1,298	\$ 4,316	\$ 5,646	\$ 4,383	\$ 4,383	\$ -	\$ -	\$ 10,038	\$ 11,327
Total			\$ 1,339	\$ 1,298	\$ 4,316	\$ 5,646	\$ 4,383	\$ 4,383	\$ 2,937	\$ 2,601	\$ 12,975	\$ 13,928
Net financial assets/(liabilities)			\$ 11,517	\$ 15,161	\$ 684	\$ (5,646)	\$ (4,383)	\$ (4,383)	\$ 65,097	\$ 60,446	\$ 72,915	\$ 65,578

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

(c) Fair value

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

Financial Instruments	Total carrying amount		Aggregate net fair value	
	2021 \$'000	2020 \$'000	2021 \$'000	2020 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	\$ 11,340	\$ 9,709	\$ 11,340	\$ 9,709
Other financial assets	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Trade and other receivables	\$ 3,406	\$ 3,385	\$ 3,406	\$ 3,385
Investment in Water Corporation	\$ 62,888	\$ 58,156	\$ 62,888	\$ 58,156
Investment in Joint Venture	\$ 3,256	\$ 3,256	\$ 3,256	\$ 3,256
Total financial assets	\$ 85,890	\$ 79,506	\$ 85,890	\$ 79,506
<i>Financial liabilities</i>				
Trade and other payables	\$ 2,805	\$ 2,466	\$ 2,805	\$ 2,466
Trust funds and deposits	\$ 132	\$ 135	\$ 132	\$ 135
Interest-bearing loans and borrowings	\$ 10,038	\$ 11,337	\$ 10,038	\$ 11,337
Total financial liabilities	\$ 12,975	\$ 13,938	\$ 12,975	\$ 13,938

(d) Credit risk

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

(e) Risks and mitigation**Market risk**

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Interest rate risk

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

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

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993* (as amended). We manage interest rate risk by adopting a Treasury Policy that ensures:

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Credit risk

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

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

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

	Financial Institutions (min A2 short term)	Government agencies	Other	Total
2021				
Cash and cash equivalents	\$ 11,340	\$ -	\$ -	\$ 11,340
Trade and other receivables	\$ -	\$ -	\$ 3,406	\$ 3,406
Investments and other financial assets	\$ 5,000	\$ -	\$ -	\$ 5,000
Total contractual financial assets	\$ 16,340	\$ -	\$ 3,406	\$ 19,746
2020				
Cash and cash equivalents	\$ 9,709	\$ -	\$ -	\$ 9,709
Trade and other receivables	\$ -	\$ -	\$ 3,385	\$ 3,385
Investments and other financial assets	\$ 5,000	\$ -	\$ -	\$ 5,000
Total contractual financial assets	\$ 14,709	\$ -	\$ 3,385	\$ 18,094
Movement in provisions for expected credit losses of trade and other receivables				
		2021	2020	
		\$'000	\$'000	
Balance at the beginning of the year		\$ 1,091	\$ 1,098	
Amounts provided for but recovered during the year		\$ (153)	\$ (7)	
Balance at end of year		\$ 938	\$ 1,091	

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

Liquidity risk

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

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

To help reduce these risks we:

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

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

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

2021	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	\$ 2,805	\$ -	\$ -	\$ -	\$ -	\$ 2,805	\$ 2,805
Trust funds and deposits	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ 132	\$ 132
Interest-bearing loans and borrowings	\$ 670	\$ 670	\$ 1,109	\$ 3,208	\$ 4,383	\$ 10,038	\$ 10,038
Total financial liabilities	\$ 3,606	\$ 670	\$ 1,109	\$ 3,208	\$ 4,383	\$ 12,975	\$ 12,975

2020	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	\$ 2,466	\$ -	\$ -	\$ -	\$ -	\$ 2,466	\$ 2,466
Trust funds and deposits	\$ 135	\$ -	\$ -	\$ -	\$ -	\$ 135	\$ 135
Interest-bearing loans and borrowings	\$ 649	\$ 649	\$ 1,330	\$ 4,316	\$ 4,383	\$ 11,327	\$ 11,327
Total financial liabilities	\$ 3,250	\$ 649	\$ 1,330	\$ 4,316	\$ 4,383	\$ 13,928	\$ 13,928

(f) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -0.55% in market interest rates (AUD) from year end rates of 0.55%.

Burnie City Council
Consolidated Notes to the Financial Report
For the Year Ended 30 June 2021

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			
		0	-0.55%	+100 basis points	+1% basis points
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
2021	\$'000				
Financial assets					
Cash and cash equivalents	\$ 11,340	\$ (62)	\$ (62)	\$ 113	\$ 113
Investments	\$ 5,000	\$ (28)	\$ (28)	\$ 50	\$ 50
Rates Debtors	\$ 1,516	\$ (8)	\$ (8)	\$ 15	\$ 15
Financial liabilities					
Interest bearing loans and borrowings	\$ 10,038	\$ 55	\$ 55	\$ (100)	\$ (100)

		Interest rate risk			
		-200	-2%	+100 basis points	+1% basis points
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
2020	\$'000				
Financial assets					
Cash and cash equivalents	\$ 9,709	\$ (194)	\$ (194)	\$ 97	\$ 97
Investments	\$ 5,000	\$ (100)	\$ (100)	\$ 50	\$ 50
Rates Debtors	\$ 1,750	\$ (35)	\$ (35)	\$ 18	\$ 18
Financial liabilities					
Interest bearing loans and borrowings	\$ 11,337	\$ 227	\$ 227	\$ (113)	\$ (113)

GENERAL MANAGER**AO193-21 GENERAL MANAGER'S REPORT - OPEN SESSION****FILE NO: 4/18/2****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7	AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.2	Council and the community are informed and engaged on issues of local importance.
Strategy	7.2.1	Enhance the level of community and organisational engagement across a range of Council operations.

1.0 RECOMMENDATION:

“THAT Council note the information contained in the General Manager’s Report.”

2.0 SUMMARY

This report includes the following items:

- 2.1 Mayor’s Communications
- 2.2 General Manager’s Communications
- 2.3 Notification of Council Workshops
- 2.4 Correspondence for Noting
- 2.5 Council Meeting Action List

2.1 MAYOR’S COMMUNICATIONS

The Mayor advises that the following meetings, events or appointments were attended since the last Council Meeting report:

- Business North West – General Meeting
- City of Burnie Lions Club – Official Unveiling of Restored Grave of Jessie Spinks Rooke
- Meeting with Chair of Road Safety Advisory Council, Scott Tilyard and Craig Hoey (Dept State Growth, Road Safety Branch Manager)
- Citizenship Ceremony - Australian Citizenship Day
- Meeting with Beam Mobility
- Burnie Orchid Society – Spring Show
- WxNW Board Meeting
- Nepalese Community of Burnie - Nepalese celebrations

2.2 GENERAL MANAGER'S COMMUNICATIONS

The General Manager advises that the following meetings, events or appointments were attended since the last Council Meeting report:

Date	Meeting / Function
15 September	Business North West – General Meeting
16 September	Burnie Renewables Event Meeting
	Meeting with Lara Hendriks and Jackie Harvey, Dept of State Growth
17 September	Meeting with Rod Cooper, ES&D
	West Park Master Planning and Community and User Consultation Planning Meeting
	Meeting with Chair of Road Safety Advisory Council, Scott Tilyard and Craig Hoey (Dept State Growth, Road Safety Branch Manager)
	Citizenship Ceremony - Australian Citizenship Day
20 September	Burnie Court Complex - Stakeholder Reference Group
	Guest Speaker Rotary Club of Burnie - "Future Directions for Burnie"
22 September	Business NW Breakfast Session with Guest Speaker - UTAS Pro Vice-Chancellor Prof. Jim Cavaye
23 September	Meeting with 2PM – Digital Transformation Strategy
24 September	West Park Master Planning and Community and User Consultation Planning Meeting
28 September	Burnie Renewables Event Meeting
30 September	Meeting with Mr. S Holter
5 October	Meeting with Beam Mobility
11 October	Meeting with TasNetworks
12 October	Meeting with Craig Limkin, Dept Premier and Cabinet
	Meeting with Michael Stuckey, UTAS

2.3 NOTIFICATION OF COUNCIL WORKSHOPS

Workshop	5 October 2021
Councillors in attendance	Mayor Kons, Deputy Mayor Simpson, Cr Boyd, Cr Bulle, Cr Brumby, Cr Dorsey, Cr Keygan, Cr Lynch, Cr Pease
Apologies	
Items Discussed	Minister Jeremy Rockliff MP in attendance – Health Briefing
	Upper Burnie Lookout Interpretation Panels
	Community Assistance Grant Guidelines
	Supported Affordable Accommodation Trust
	General Manager's Update

Workshop	12 October 2021
Councillors in attendance	Mayor Kons, Deputy Mayor Simpson, Cr Boyd, Cr Bulle, Cr Brumby, Cr Dorsey, Cr Keygan, Cr Lynch, Cr Pease
Apologies	
Items Discussed	Introduction to Executive Manager – Burnie Arts and Function Centre
	Financial Statements and Audits
	Digital Transformation Strategy
	General Manager's Update

2.4 CORRESPONDENCE FOR NOTING

No correspondence for noting.

2.5 COUNCIL MEETING ACTION LIST

The action lists from Council Meetings in Open Session are **attached** at the end of this report.

ATTACHMENTS

- 1 [↓](#). Open Session - All Actions - 28 September 2021
- 2 [↓](#). Open Session - Outstanding Actions Nov 2020 to Aug 2021

COUNCIL RESOLUTION

Resolution number: MO176-21

MOVED: *Cr C Lynch*

SECONDED: *Cr G Simpson*

“THAT Council note the information contained in the General Manager's Report.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

Council Meeting Action Report**All Actions for Open Session of 28 September 2021**

Date From: 28/09/2021
Date To: 28/09/2021
Printed: Friday, 15 October 2021

Key: RES = Action arising from Resolution; ACT = Action required in addition;
QON = Question on Notice; NOTE = Progress Note

Item Number	Report Title	Action	Department	Completed
AO164-21	MOTION ON NOTICE - BURNIE WATERFRONT PRECINCT - YELLOW LINES	29 Sep 2021 RES: Undertake painting for delineation of steps at waterfront (all steps at 3x handrail sections and full length of top step only) in accordance with the resolution of Council AO164-21. 5 Oct 2021 NOTE: CRM issued to progress works	Works and Services	
Council 28/09/2021				
AO165-21	MOTION ON NOTICE - TRAFFIC SIGNALS CBD	29 Sep 2021 RES: Engage with DSG to lengthen traffic signal intervals for the four major intersections in the CBD, and request consideration of installing 'remaining time to walk' mechanisms; including if necessary making an application for funding from the Road Safety Levy - per resolution of Council AO165-21.	Works and Services	
Council 28/09/2021				
AO166-21	MOTION ON NOTICE - CITIZENSHIP CEREMONIES	29 Sep 2021 RES: Engage with relevant indigenous groups to extend an invitation for Welcome to Country at Citizenship ceremonies, in accordance with the resolution of Council AO166-21. 1 Oct 2021 NOTE: Sent correspondence 1/10/2021 seeking meeting with TAC to discuss the best methods of engaging with local Aboriginal communities	Corporate and Business Services	
Council 28/09/2021				
AO167-21	MOTION ON NOTICE - FISH FARMS	29 Sep 2021 RES: Implement the stated actions to seek further information and assurances around fish farming proposals for north west coast, as set out in the resolution of Council AO167-21. 11 Oct 2021 NOTE: Workshop with Petuna Seafood and Huon Aquaculture scheduled for 9/11/2021 Written to CHC (DOC ID 21/49920) and WWC (DOC ID 21/49919)	Office of the General Manager	
Council 28/09/2021				
AO170-21	PUBLIC QUESTION TIME	4 Oct 2021 -ACT: Provide a written response from the Mayor for public questions where the person was not present to ask the question, per AO170-21. 11 Oct 2021 Action completed. Refer DOC ID's - 21/50243, 21/50244 and 21/50245	Office of the General Manager	11/10/2021
Council 28/09/2021				
AO170-21	PUBLIC QUESTION TIME	29 Sep 2021 ACT: Provide a written response from the Mayor to the relevant band members who asked public questions concerning the band rooms, and provide a copy of the relevant Council report from June 2020, per AO170-21. 11 Oct 2021 Action completed. Refer DOC ID's - 21/49776, 21/49778 and 21/49779	Office of the General Manager	11/10/2021
Council 28/09/2021				

Council Meeting Action Report**All Actions for Open Session of 28 September 2021**

Date From: 28/09/2021
Date To: 28/09/2021
Printed: Friday, 15 October 2021

Key: RES = Action arising from Resolution; ACT = Action required in addition;
QON = Question on Notice; NOTE = Progress Note

Item Number	Report Title	Action	Department	Completed
AO171-21	COUNCIL MAP	30 Sep 2021 RES: Place public notice of updated Council Map in newspaper, in accordance with resolution of Council AO171-21. 5 Oct 2021 NOTE: Public notice placed for the council map	Works and Services	
Council 28/09/2021				
AO171-21	COUNCIL MAP	29 Sep 2021 ACT: Update the Council Map in the corporate document framework and make available to the public, per AO171-21. 7 Oct 2021 Action completed. Map updated and published.	Corporate and Business Services	7/10/2021
Council 28/09/2021				
AO172-21	LAND DISPOSAL (VIA A LEASE) - PROPOSAL TO DISPOSE OF VARIOUS PORTIONS OF PUBLIC LAND TO MCKENNA PARK REGIONAL HOCKEY COMPLEX INC, CT VOLUME 153259, FOLIO 2; BURNIE NETBALL ASSOCIATION INC, CT VOLUME 83556, FOLIO 1; BURNIE TENNIS CLUB INC, CT VOLUM...	30 Sep 2021 RES: Commence the public land disposal process for McKenna Park, Netball Club, Tennis Club, South Burnie Bowls, Senior Citizens and Burnie United Soccer, per resolution AO172-21. 5 Oct 2021 NOTE: Adverts published and property notices installed. Awaiting any submissions.	Works and Services	
Council 28/09/2021				
AO173-21	POLICY REVIEW COMMUNITY GARDENS CP-CCS-CG-037	30 Sep 2021 RES: Make the Community Gardens Policy obsolete in the Corporate Document Register and remove from websites. 30 Sep 2021 Action completed. Policy obsolete and removed.	Corporate and Business Services	30/09/2021
Council 28/09/2021				
AO174-21	POLICY REVIEW DEBT MANAGEMENT POLICY CP-CCS-CG-052	30 Sep 2021 RES: Update the General Manager's Delegations REG-CCS-CG-100 to reflect revised delegations under the Local Government Act arising from resolution AO174-21. 12 Oct 2021 Action completed. Delegations Register Updated.	Corporate and Business Services	12/10/2021
Council 28/09/2021				
AO174-21	POLICY REVIEW DEBT MANAGEMENT POLICY CP-CCS-CG-052	30 Sep 2021 RES: Incorporate a regular section in GM's Closed Report for reporting any decision by GM under delegation to grant remission of rates, penalty or interest under section 29(3) of LGA up to \$1000, in accordance with resolution AO174-21. 30 Sep 2021 Action completed. New section created for Oct Agenda onwards.	Corporate and Business Services	30/09/2021
Council 28/09/2021				

Council Meeting Action Report**All Actions for Open Session of 28 September 2021**

Date From: 28/09/2021
 Date To: 28/09/2021
 Printed: Friday, 15 October 2021

Key: RES = Action arising from Resolution; ACT = Action required in addition;
 QON = Question on Notice; NOTE = Progress Note

Item Number	Report Title	Action	Department	Completed
AO174-21	POLICY REVIEW DEBT MANAGEMENT POLICY CP-CCS-CG-052	30 Sep 2021 ACT: Prepare revised delegation from GM to DCCS for remissions under the LGA and new Debt Management Policy, per resolution of Council AO174-21. 12 Oct 2021 Action completed. Revised Delegation prepared	Corporate and Business Services	12/10/2021
Council 28/09/2021				
AO174-21	POLICY REVIEW DEBT MANAGEMENT POLICY CP-CCS-CG-052	30 Sep 2021 ACT: Finalise the Debt Management Policy in the Corporate Document Framework and make available to the public. 7 Oct 2021 Action completed. Policy finalised and published.	Corporate and Business Services	7/10/2021
Council 28/09/2021				
AO175-21	CONSIDERATION OF STATUS OF SPECIAL COMMITTEES	30 Sep 2021 ACT: Close the relevant Special Committee TOR's in the Corporate Document Framework and remove from websites, per resolution of Council AO175-21. 12 Oct 2021 Action completed. Updated 12.10.2021	Corporate and Business Services	12/10/2021
Council 28/09/2021				
AO175-21	CONSIDERATION OF STATUS OF SPECIAL COMMITTEES	30 Sep 2021 RES: Write to relevant Special Committees to advise of Council's decision to disestablish, including recognition and thanks to community members who have served over the years, per resolution of Council AO175-21. 11 Oct 2021 Action completed. Emails sent to all Committee members 7/10/2021	Office of the General Manager	11/10/2021
Council 28/09/2021				
AO175-21	CONSIDERATION OF STATUS OF SPECIAL COMMITTEES	30 Sep 2021 ACT: Update the Appointments to Special Committees Register to remove disestablished committees, and change BSCSC status to a working group; update Register of SC Members, per resolution of Council AO175-21. 12 Oct 2021 Action completed. Register updated 13.10.2021	Corporate and Business Services	12/10/2021
Council 28/09/2021				

Council Meeting Action Report**Outstanding Actions for Open Sessions Nov 2020 to Aug 2021**

Date From: 21/07/2020
Date To: 31/08/2021
Printed: Friday, 15 October 2021

Key: RES = Action arising from Resolution; ACT = Action required in addition;
QON = Question on Notice; NOTE = Progress Note

Item Number	Report Title	Action	Department	Completed
AO265-20	MOTION ON NOTICE - DUAL NAMING POLICY	18 Nov 2020 RES: Undertake community consultation (both Aboriginal and non-Aboriginal), and progress to develop a dual naming policy for Burnie, in accordance with the report and resolution of Council AO265-20. 14 Apr 2021 NOTE: Written to TAC seeking to engage in discussion as a starting point, 21/26471. 11 Oct 2021 NOTE: 7/8 - follow up email sent, no response to date.	Office of the General Manager	
Council 17/11/2020				
AO238-20	MOTION ON NOTICE - WELCOME TO BURNIE SIGN - ROUNDHILL	22 Oct 2020 RES: Develop signage concepts for entry signage at Roundhill, for consideration at a council workshop, with implementation planned for the current financial year, in accordance with the resolution of Council AO238-20. 15 Mar 2021 NOTE: Project action to be considered in new financial year. Consider a broader approach to the signage strategy. 21 Sep 2021 NOTE: Department of State Growth has a City gateway project, with funds to upgrade Highway entries to Cities. Consider signage in this project.	Works and Services	
Council 20/10/2020				
AO144-21	MOTION ON NOTICE - PIGEONS IN THE CBD	25 Aug 2021 RES: Undertake the two month pigeon capture trial and provide a report back to Council on its effectiveness and cost benefit, in accordance with the resolution of Council AO144-21. 1 Sep 2021 NOTE: Contractor engaged to progress trail. Capture rates will be monitored.	Works and Services	
Council 24/08/2021				
AO122-21	BY-LAW - INTENTION TO MAKE A NEW BY-LAW - DRAFT PUBLIC PLACES BY-LAW	2 Aug 2021 RES: Implement steps to prepare RIS and certification from Director, followed by public consultation period and a final report to Council (est Jan 2022), per resolution of Council AO122-21. 9 Sep 2021 NOTE: Draft By-law sent to G Tremayne on 8.9.21 for review and request to prepare RIS.	Corporate and Business Services	
Council 27/07/2021				
AO099-21	MOTION ON NOTICE - REMOVAL OF TREES IN CBD	24 Jun 2021 RES: Investigate works and costings for removal of silver birch trees in CBD and proposal for replacement trees, for Council Workshop as per Council resolution AO099-21. 21 Sep 2021 NOTE: Investigation has progress on project. Report in preparation for a workshop	Works and Services	
Council 22/06/2021				

Council Meeting Action Report**Outstanding Actions for Open Sessions Nov 2020 to Aug 2021**

Date From: 21/07/2020
Date To: 31/08/2021
Printed: Friday, 15 October 2021

Key: RES = Action arising from Resolution; ACT = Action required in addition;
QON = Question on Notice; NOTE = Progress Note

Item Number	Report Title	Action	Department	Completed
AO090-21	LIVESTREAMING OF COUNCIL MEETINGS	<p>28 May 2021 ACT: Implement the livestreaming of Open Council Meetings and limited civic events as appropriate, in accordance with the resolution of Council AO090-21.</p> <p>13 Jul 2021 NOTE: The preferred consultant is currently implementing a more interactive solution for a mainland Council. This matter will be held until the outcome of that implementation in order to determine if it is suitable for the Burnie City Council.</p> <p>11 Aug 2021 NOTE: Awaiting implementation of an interactive system for a mainland Council to demonstrate its functionality, on the basis that this may provide a better outcome for our public participants.</p>	Corporate and Business Services	

Council 25/05/2021

GENERAL MANAGER**AO194-21 GENERAL MANAGER'S QUARTERLY INFORMATION REPORT FOR
WORKS AND SERVICES - SEPTEMBER 2021****FILE NO: 4/18/2****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7	AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.5	A sustainable long term future is planned through the management of Council's infrastructure and assets.
Strategy	7.5.2	Ensure assets are adequately developed, maintained and renewed.

1.0 RECOMMENDATION:

“THAT the General Manager’s Quarterly Information Report for Works and Services for the September 2021 quarter be noted.”

2.0 SUMMARY

The report includes the following items:

3.0 Capital Works**3.1 External Works****3.1.1 Tenders, Request for Quotations, Briefs and Expressions of Interest****3.1.2 Contract Extensions****3.1.3 Contracted Project Updates****3.2 In-House Projects****3.2.1 Civil Construction and Stormwater****3.2.2 Buildings****3.2.3 Parks, Reserves, Sporting Grounds and Cemeteries****3.2.4 Waste Management****4.0 Operations and Maintenance****4.1 Civil Construction and Stormwater****4.2 Buildings****4.3 Parks, Reserves, Sporting Grounds and Cemeteries****4.4 Waste Management****5.0 Vandalism and Reported Incidents****6.0 Burnie Emergency Management Committees – Activity Reports**

3 CAPITAL WORKS**3.1 External Works****3.1.1 Tenders, Request for Quotations, Briefs and Expressions of Interest**

The information is provided in the table below:

Procurement Method	Contract/Project Number	Contract/Project	Date Advertised/Published	Closing Date	Status e.g. Advertised Under Review Awarded Deferred	Successful Contractor
LGAT Vendor Panel	2677	Supply and Delivery of One (1) Rear Loading Garbage Truck	9/07/2021	13/08/2021	Awarded	Bucher Municipal
Tender	2676	McKenna Park – J League Facilities	28/08/2021	20/09/2021	Awarded	AJR Construct
Tender	2675	Linton Street Reconstruction (Cabot Street to Mount Street)	10/07/2021	6/08/2021	Awarded	Civilscape Contracting Tasmania
Tender	2674	Bitumen Surfacing Services 2021-2022 (Parts A, B and C)	10/07/2021	6/08/2021	Awarded	Roadways
Tender	2662	Stormwater Main 1-17 Old Surrey Road	19/06/2021	23/07/2021	Awarded	Hardings Hotmix

3.1.2 Contract Extensions

Contract/Project Number	Contract/Project	Extension	Expiry	Contractor
2607	Cardboard and Public Place Recycling Collection Services	1 year	1/8/2022	Veolia Environmental Services

3.1.3 Contracted Project Updates**a) Contract 2677 – Supply and Delivery of One (1) Rear Loading Garbage Truck**

Delivery of the unit is expected within 12 months.

b) Contract 2676 – McKenna Park J League Facilities

Construction will commence towards the end of October 2021.

c) Contract 2675 – Linton Street Reconstruction (Cabot Street to Mount Street)

Construction commenced on 4 October 2021 and is progressing satisfactorily.

d) Contract 2674 – Bitumen Surfacing Services 2021-2022

Works completed include patching for reseal on Natone Road, asphalt corner sealing works on West Mooreville Road and asphalt reseal of Uplands Place, Kalina Crescent, Coorabin Court and Alkira Court.

e) Contract 2662 – 1-17 Old Surrey Road Stormwater Main

Construction is expected to commence in November 2021, works by Hardings Hotmix.

f) Contract 2660 – View Road Reserve Pump Track and Cycle Path

Works were expected to commence during early October 2021, weather permitting. The regularity of significant rainfall each week or so has prevented the resumption of substantive works. The Contractor will mobilise to site as soon as the weather settles to enable an efficient work flow to occur with the aim of completing works before Christmas 2021.

Three (3) mountain bike trails are substantially complete.

g) Contract 2658 – South Burnie Foreshore Erosion Control

The South Burnie Foreshore erosion control works are complete and landscaping works by Council Depot staff are currently being finalised.

h) Contract 2657 – South Burnie Toilet/Changerooms and Car Park Upgrade

The carpark and civil works are complete. The toilet/changeroom building is having its finishing touches done and is expected to be open by the first week in November. Landscaping works by Depot staff are anticipated to be complete by mid-November 2021.

i) Quotation – Upper Burnie Lookout Redevelopment

The civil works are complete, awaiting installation of the interpretation panels, seating and new bin surrounds. Council Depot staff to complete the landscaping. It is anticipated the project will be complete by end of November 2021.

3.2 In-house Projects**3.2.1 Civil Construction and Stormwater**

Capital Works that have commenced or have been completed in the last quarter on various civil construction, stormwater and annual renewal programs are as follows:

Project/Program	Progress
Bridge Approach Upgrade Program	80%
Gravel Road Re-sheeting	50%
Urban Reseal Program	40%
Gully Pit Improvement Program	60%
Kerb Outfall Replacement Program	50%
Stormwater Manholes and Mains Replacement Program	35%
Glance Creek Road Upgrade – expected completion mid-December 2021	35%
Bay Street Upgrade Stage 2 – Expected completion early November 2021	70%

3.2.2 Buildings

Capital Works have commenced or have been completed in the last quarter on various Council facilities and amenities projects as follows:

Project/Program	Progress
Aquatic Centre Air Lock, Door Location and PCYC First Aid Station	Complete
Girl Guide Hall Heat Pumps	Complete
Acton Softball/Cricket Clubrooms – Toilet Upgrade for Equal Access	Complete
Aquatic Centre - Wind Break to Splash Pad – glass to be installed 20 October 2021	80%
Acton Sports Club – DDA Toilet	Complete

3.2.3 Parks, Reserves, Sporting Grounds and Cemeteries

Capital Works have commenced or have been completed in the last quarter on various projects in Council's parks, reserves, sports grounds and cemeteries as follows:

Project/Program	Progress
Playground Equipment Program	30%
BBQ Upgrade Program (Shelter and BBQ in Burnie Park) Equipment ordered	30%
Parks Furniture Replacement – furniture orders in progress	20%

3.2.4 Waste Management

Capital Works have commenced or completed in the last quarter on waste management projects as follows:

Project/Program	Progress
BWMC – Wetlands Sludge Collection System	Design 95%

4 OPERATIONS AND MAINTENANCE

4.1 Civil Construction and Stormwater

Planned and reactive maintenance and minor works have been carried out on Council's transport and stormwater assets in accordance with the Service Level Document, operational budget provisions and subsequent maintenance programs including:

- Rural, Urban and Commercial road maintenance and repairs –ongoing
- Traffic island maintenance – ongoing.
- Road signage repairs and replacements –ongoing.
- Footpath maintenance and repairs – ongoing.
- Kerb and channel maintenance – ongoing.
- Retaining wall maintenance – ongoing.
- Stormwater system maintenance – ongoing.
- General asset condition and safety inspections – ongoing.
- Street Sweeping and Gully Pit Cleaning – ongoing.
- Culvert maintenance – ongoing.
- Customer Requests (CRM) – ongoing.

4.2 Buildings

Planned and reactive maintenance and minor works have been carried out on Council facilities and amenities in accordance with the Service Level Document, operational budget provisions and subsequent maintenance programs including:

- General internal and external building repairs, minor upgrades and maintenance.
- Gutter cleaning.
- Solar panel cleaning.
- Regulatory plumbing inspections and maintenance, including TMV plumbing inspections and backflow device testing.
- General building maintenance and condition inspections.
- Customer Requests (CRM).

4.3 Parks, Reserves, Sporting Grounds and Cemeteries

Planned and reactive maintenance and minor works have been carried out on Council's parks, reserves, sporting grounds and cemeteries in accordance with the Service Level Document, operational budget provisions and subsequent maintenance programs including:

- Renovation of Wivenhoe Showground and West Park Ovals.
- Sporting ground changeovers.
- Grass maintenance.
- Sports grounds preparation and maintenance.
- Street tree management and maintenance.
- Street plants and gardens maintenance.
- Parks and reserves maintenance.
- Cemetery maintenance and interment preparations.
- Walking track maintenance.
- Playground maintenance and compliance.
- Annual Fire Hazard Reduction Program.
- Urban Slashing and vegetation control.
- West Beach sand sifting (occurs summer only – November 2021 to March 2022).
- Weed control.
- General condition and safety inspections.
- Customer Requests (CRM).

4.4 Waste Management

Management of the Burnie Waste Management Centre (BWMC) and coordination of waste collection services in accordance with the Service Level Document, operational budget provisions and subsequent maintenance programs including:

- BWMC operation and site maintenance.
- Kerbside garbage collection.
- Commercial garbage collection.
- CBD and outer business districts street cleaning and litter control.
- BWMC Wetlands maintenance.

- Audits and special waste strategy actions and programs.
- Landfill reduction and recycling programs.
- Illegal dumping monitoring and periodic clean-up
- Customer Requests (CRM).

The following table includes the full 2020-2021 year waste and recycling data.

MUNICIPAL WASTE DIVERSION FROM LANDFILL (tonnes)														
	2020/21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	2021/22
Waste Transported to Landfill	13,289	1,097	1,071	1,149	-	-	-	-	-	-	-	-	-	3,317
BCC Recovery	5,560	230	283	380	-	-	-	-	-	-	-	-	-	893
Cleanaway Recovery	2,531	140	168	168	-	-	-	-	-	-	-	-	-	476
Recyclables Collected Kerbside	1,301	90	90	133	-	-	-	-	-	-	-	-	-	313
Total Municipal Waste	22,682	1,557	1,611	1,830	-	-	-	-	-	-	-	-	-	4,998
% diverted from Landfill	41%	30%	34%	37%	-	-	-	-	-	-	-	-	-	34%
Note: Figures are displayed to nearest whole number.														

The first quarter figures indicate waste to landfill and recyclables collected kerbside are trending very close to last year's total tonnage in percentage terms.

Both Burnie City Council and Cleanaway recovery figures are very similar to the same months as for 2020-2021, and will increase as the weather warms based on previous years trends.

Average percent diversion from landfill for the quarter is 34%, which is slightly lower than the average of 36% for the same quarter last year.

The Tasmanian Government draft Waste Action Plan targets a 40% recovery rate from all waste streams by 2025 and 50% by 2030. Burnie is in a favourable position to meet this target, given last year's achievement was 41% diverted from landfill.

5 VANDALISM AND REPORTED INCIDENTS

Vandalism identified during normal inspections or reported incidents causing damage or defacement to Council property for the first quarter is as follows:

DATE	LOCATION	VANDALISM AND REPORTED INCIDENTS	REPORTED TO POLICE	MONTHLY SUMMARY TO POLICE	CCTV FOOTAGE	ACTION	ESTIMATED QUARTERLY COST	PREVIOUS FY QUARTERLY COST	PROGRESSIVE FINANCIAL YEAR
JULY TO SEPTEMBER 2021									
Vandalism not reported but identified during routine inspections and showing in financial expenditure reports:									
	Facilities	Aggregate of incidents reported or identified from inspections - Remediation by painting, cleaning or general repairs		Yes	No	Damage made good and surfaces cleaned, repaired and repainted as necessary			
	Community Amenities	Aggregate of incidents reported or identified from inspections - Remediation by painting, cleaning or general repairs		Yes	No	Damage made good and surfaces cleaned, repaired and repainted as necessary			
	Parks and Reserves (including Cemeteries)	Aggregate of incidents reported or identified from inspections - Remediation by painting, cleaning or general repairs		Yes	No	Damage made good and surfaces cleaned, repaired and repainted as necessary			
	Sports Grounds	Aggregate of incidents reported or identified from inspections - Remediation by painting, cleaning or general repairs		Yes	No	Damage made good and surfaces cleaned, repaired and repainted as necessary			
	Transport Services	Aggregate of incidents reported or identified from inspections - Remediation by painting, cleaning or general repairs		Yes	No	Damage made good and surfaces cleaned, repaired, replaced or repainted as necessary			
	Combined Other Areas (Incidental Damage)	Aggregate of incidents reported or identified from inspections - Remediation by painting, cleaning or general repairs		Yes	No	Repairs carried out as necessary			
Submitted Vandalism Reports (Costs not included above):									
8/07/21	Upper Burnie & Fern Glade Public Toilets	Graffiti to Walls, Doors & Furniture	No	Yes	No	Remove/Paint Out Graffiti	\$350.00		
8/07/21	Basalt Columns Stairwell	Graffiti to Concrete Walls & Electrical Cabinet	No	Yes	No	Remove/Paint Out Graffiti	\$270.00		
12/07/21	Works Depot	2 Holes Cut in Boundary Fence	No	Yes	No	Patch up Holes	\$100.00		
19/07/21	Guide Falls	Stolen Signs 'Water Not Suitable for Drinking'	No	Yes	No	Replace Signs	\$250.00		
19/07/21	Wivenhoe Sports Ground	Smashed Plumbing Pipe Work	No	Yes	No	Replace Pipe Work	\$400.00		
28/07/21	Wilnot Street/Hilder Parade	Graffiti on Power Box & Noticeboard	No	Yes	No	Remove Graffiti	\$100.00		
29/07/21	Montello Soccer Ground	Smashed Perspex in Coaches Box	No	Yes	No	Replace Perspex	\$375.00		
30/07/21	Burnie Park	Fence Around Playground Kicked Out	No	Yes	No	Reinstall Fence Panel	\$150.00		
2/08/21	Upper Burnie Public Toilets	Graffiti to Walls, Doors & Partitions	No	Yes	No	Remove/Paint Out Graffiti	\$250.00		
3/08/21	Burnie Park	Dislodged Retaining Wall Blocks	No	Yes	No	Reinstall Retaining Wall Blocks	\$400.00		
11/08/21	Multi Storey Carpark Toilets	Smashed Shower Head off Wall	No	Yes	No	Replace Pipe and Shower Head	\$700.00		
16/08/21	Fernglade Reserve, Reeve Street and Romaine Reserve	Graffiti to Buildings	No	Yes	No	Remove/Paint Out Graffiti	\$450.00		
16/08/21	Ocean Vista	Vandalised Penguin Gate to Beach	No	Yes	No	Replace Gate & Make Good	\$550.00		
18/08/21	Wimot Street (Shiploads Wall)	Ashtray 'Ripped Off' Wall and is missing	No	Yes	No	Replace Ashtray Cylinder and Install Spare	\$500.00		
19/08/21	Jones Street Overpass	Graffiti to Overpass Walls	No	Yes	No	Remove/Paint Out Graffiti	\$400.00		
30/08/21	Burnie Rail Station	Forced Open Rear Door Damaging Door Frame	No	Yes	No	Repair Door Frame	\$150.00		
31/08/21	Fernglade Reserve, Reeve Street and Burnie Park Public Toilets	Graffiti to Doors and Walls	No	Yes	No	Remove/Paint Out Graffiti	\$500.00		
31/08/21	Multi Storey Carpark	Removed a Section of Security Mesh on Ground Floor	No	Yes	No	Refit Security Mesh	\$200.00		
1/09/21	High Street & CBD	Damage Smoke Butt Bin	Yes	Yes	No	Replace Lock & Cylinder	\$289.00		
2/09/21	Romaine Reserve Toilet Building and Federal Street Walking Track	Graffiti to Toilet Building and Singange on Walking Track	No	Yes	No	Remove/Paint Out Graffiti	\$150.00		
2/09/21	Hilder Parade	Damage Smoke Butt Bin	No	Yes	No	Repair and Reinstall Smoke Butt Bin	\$150.00		
2/09/21	Hilder Parade - Surf Club Public Toilets	Smashed Door Lock	No	Yes	No	Replace Door Lock	\$350.00		
3/09/21	Wonior Road South	Graffiti painted on Slide and a Burnie Patch on Slide	No	Yes	No	Repaint out Graffiti and burnt patch	\$1,000.00		
6/09/21	Barker Street Playground	Graffiti Scratched into Both Sides of Slide	No	Yes	No	Remove, Repair, Repaint and Reinstall	\$1,000.00		
6/09/21	Multi Storey Carpark Toilets	Damaged Toilet Roll Dispenser	No	Yes	No	Replace Toilet Roll Dispenser	\$350.00		
6/09/21	Fernglade Reserve	Removed Treated Pine Rails from Posts & Cut Chain to Gain Access	No	Yes	No	Refit Rails and Rebolt Chain	\$150.00		
7/09/21	Fernglade Reserve	Damaged Toilet Roll Dispenser	No	Yes	No	Replace Toilet Roll Dispenser	\$200.00		
15/09/21	Romaine Reserve	Damaged Toilet Roll Dispenser	No	Yes	No	Replace Toilet Roll Dispenser	\$350.00		
27/09/21	Fernglade Reserve	Cut and Removed Chain to Gain Access to Reserve	No	Yes	No	Replace Fittings and Chain	\$250.00		
TOTAL							\$10,334.00		\$10,334.00

6 BURNIE EMERGENCY MANAGEMENT COMMITTEES – ACTIVITY REPORTS**a) North Western Regional Emergency Management Committee (NWREMC)**

Meetings are held quarterly and include representatives from various agencies, utilities and Councils from the North West region. Social Recovery Coordinators also attend these meetings in addition to holding meetings outside this forum.

The last meeting was held on 11 August 2021 and the next meeting is scheduled for 10 November 2021.

The management of the COVID-19 Pandemic situation and preparation for future emergencies are the ongoing primary focus of this committee.

Presentations on the State Government's COVID-19 recovery plan and its implementation and from Telstra on Emergency Management (internal and external arrangements, were received.

b) Western Emergency Management Committee (WEMC)

This is a combined Committee that meets quarterly with representatives from Burnie, Waratah-Wynyard and Circular Head Councils, emergency service agencies and key stakeholders. The key function of this Committee is to develop and manage an Emergency Management Plan and shared risk register and coordinate identified actions from those plans.

The last meeting was hosted by Burnie City Council on Thursday, 23 September 2021 and the next meeting is scheduled for 25 November 2021.

The primary focus of this Committee continues to be COVID-19 response and assisting and providing information to the Regional Emergency Coordination Centre and Police Commander during this time.

Reports from representative agencies and Council Officers were presented, generally it has been business as usual over the last three (3) months.

Mr Ian Graham from Worksafe Tasmania provided a briefing on the management of major hazard facilities. Mr Nicholas Kramer of Enaex Australia (explosive suppliers Savage River Mine) also attended as a representative of a major hazards facility.

Burnie Council Emergency Management Actions in progress:

- Management of fire hazards through the annual Fire Hazard Reduction Program.
- Ensuring evacuation centre planning and preparations are ongoing.
- Cooe Creek, exploring revised flood modelling.
- NDRG program – funding application for flood warning system design, Emu River.

c) Western Fire Management Area Committee (FMAC)

The FMAC has not met in recent months. Initial report from Officers from the Tasmania Fire Service suggest a normal fire season for the coming summer.

It is expected that the FMAC will meet prior to the start of the fire season, to discuss coordination of agencies fire management activities.

COUNCIL RESOLUTION**Resolution number: MO177-21****MOVED:** *Cr T Brumby***SECONDED:** *Cr A Keygan*

“THAT the General Manager’s Quarterly Information Report for Works and Services for the September 2021 quarter be noted.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

GENERAL MANAGER**AO195-21 GENERAL MANAGER'S QUARTERLY INFORMATION REPORT FOR
LAND AND ENVIRONMENTAL SERVICES - SEPTEMBER 2021****FILE NO: 4/18/2****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7	AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.3	Council is compliant in all areas and carries out the role of regulatory enforcement in a fair and effective manner.
Strategy	7.3.2	Resource the reasonable enforcement of the legislative and regulatory provisions for which Council is responsible within its financial resources, and ensure the community is well informed of their obligations.

1.0 RECOMMENDATION:

“THAT the General Manager’s Quarterly Information Report for Land and Environmental Services for the September 2021 quarter be noted.”

2.0 SUMMARY

The report includes the following items:-

- 2.1 Health
- 2.2 Building Applications
- 2.3 Planning
- 2.4 Parking
- 2.5 Cemetery Statistics

2.1 HEALTH**2.1.1 Environmental Enquiries / Investigations**

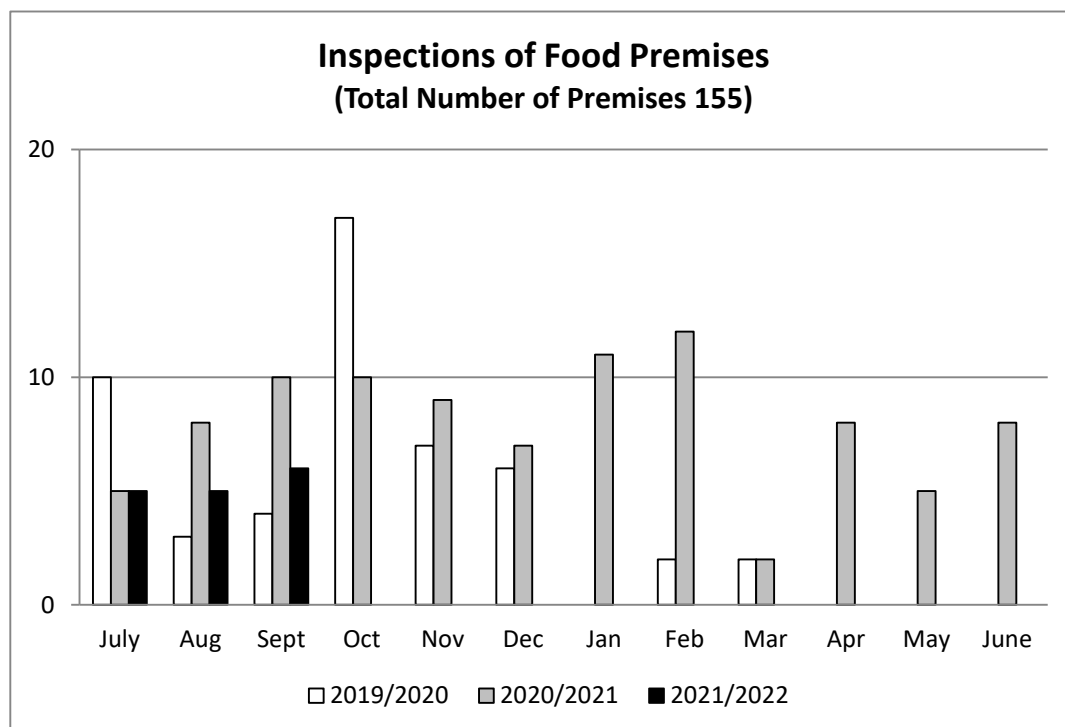
Type	Number of Enquiries / Investigations			
	July	Aug	Sep	YTD Total
Air	6	2	4	12
Water	0	0	0	0
Noise	3	1	1	5
Solid Waste	0	1	1	2
Other	1	0	1	2

YTD is measured from 1 July each year.

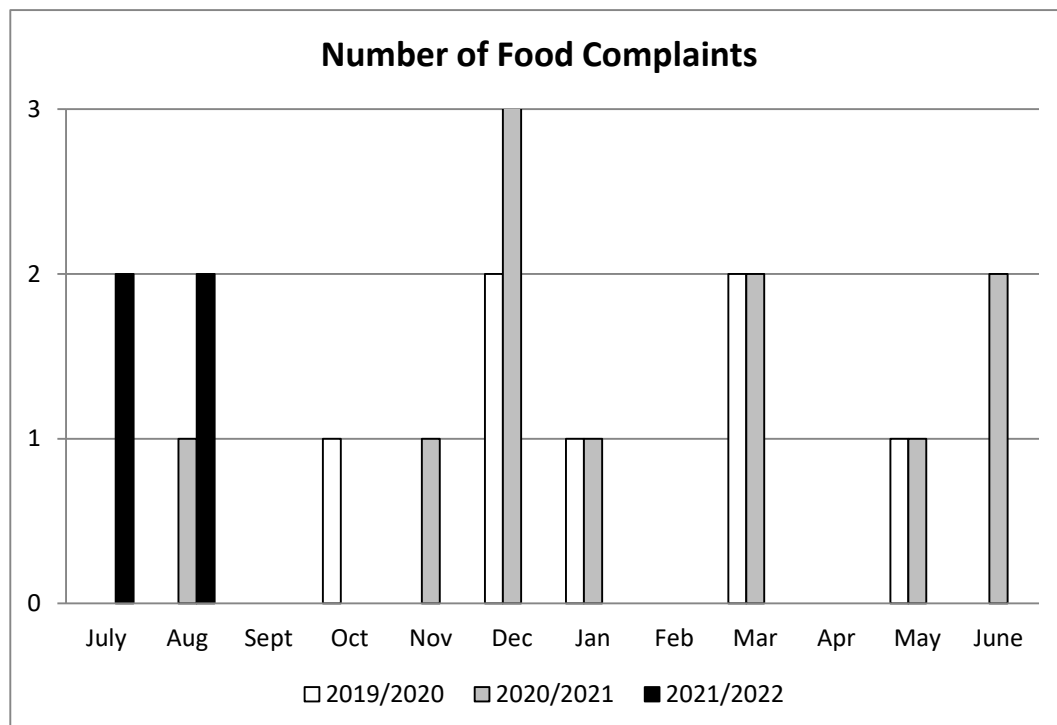
2.1.2 Environmental Sampling

Type	Number of Samples Taken			
	July	Aug	Sep	YTD Total
Beach Water Samples (summer months only)	0	0	0	0
Public Swimming Pool samples	6	7	6	19

YTD is measured from 1 July each year.

2.1.3 Food

Zero food premises inspections for January, April, May and June 2020.



Nil food complaints in July, August, September and November 2020. Nil food complaints in February, April and September 2021.

2.2 BUILDING APPLICATIONS

Permit Authority Applications - 2020												
Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Notifiable Plumbing	5	6	7	6	5	7	10	6	19	16	10	17
Notifiable Building	11	14	8	8	6	5	9	16	8	29	17	16
Permit Plumbing	5	2	3	3	3	4	1	4	8	2	4	3
Permit Building	4	2	4	7	6	4	7	8	6	10	3	7
Substantial Compliance	1	2	1	0	0	0	0	1	0	0	0	1
Notifiable Demolition	0	0	0	0	0	0	0	0	0	0	0	0
Permit Demolition	0	0	0	0	1	0	0	0	1	0	1	0
Permit Refused	0	0	0	0	0	0	0	0	0	1	0	0
Application Value \$	4,249,070	1,802,493	2,455,260	30,777,166	3,105,370	2,648,246	5,232,442	4,330,688	2,848,632	9,222,151	3,030,147	6,505,055
Cumulative Total \$	4,249,070	6,051,563	8,506,823	39,283,989	42,389,359	45,037,605	50,270,047	54,600,735	57,449,367	66,671,518	69,701,665	76,206,720

Permit Authority Applications - 2021												
Month	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Notifiable Plumbing	10	8	10	11	13	13	5	7	9			
Notifiable Building	11	8	11	19	11	15	7	19	16			
Permit Plumbing	4	3	6	5	3	3	1	3	2			
Permit Building	9	6	9	8	5	4	2	3	3			
Substantial Compliance	1	0	0	0	0	1	1	0	1			
Notifiable Demolition	0	0	0	0	0	0	0	0	0			
Permit Demolition	0	0	0	0	0	0	1	0	0			
Permit Refused	0	0	0	0	0	0	0	0	0			
Application Value \$	6,236,400	2,469,688	12,042,230	6,750,843	5,422,031	10,940,070	1,944,068	2,547,724	8,662,357			
Cumulative Total \$	6,236,400	8,706,088	20,748,318	27,499,161	32,921,192	43,861,262	45,805,330	48,353,054	57,015,411			

2.3 PLANNING**2.3.1 Summary Land Use and Development Applications**

LAND USE AND DEVELOPMENT APPLICATIONS	Apr 20	May 20	Jun 20	Jul 20	Aug 20	Sept 20	Oct 20	Nov 20	Dec 20	Jan 21	Feb 21	Mar 21	Apr 21	May 21	Jun 21	Jul 21	Aug 21	Sep 21
Permitted Use & Development	3	9	8	11	11	7	10	2	7	4	5	2	9	2	4	4	2	2
Discretionary Use & Development	7	11	12	5	8	8	19	15	9	4	13	15	10	7	12	10	11	8
Subdivisions	0	1	1	2	2	1	0	3	1	1	2	2	1	1	0	0	4	2
TOTAL APPLICATIONS	10	21	21	18	21	16	29	20	17	9	20	19	20	10	16	14	17	12
Determined by Delegation	6	9	14	21	11	18	9	15	23	13	13	14	8	16	18	17	7	12
Determined by Council	0	0	0	0	0	1	1	0	1	0	0	0	0	1	0	1	0	0
Withdrawn	0	0	0	3	4	4	2	0	3	3	2	3	0	0	2	1	0	1
Applications Cancelled by Planning Authority	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Consent Decisions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Application Approved by Tasmanian Planning Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Applications Appealed and Approved by Resource Management & Planning Appeals Tribunal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	1	2
PLANNING SCHEME AMENDMENTS																		
Amendment requests	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amendment finally approved	0	0	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Amendment Refused by Tasmanian Planning Commission	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Applications Appealed and Refused by Resource Management & Planning Appeals Tribunal	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

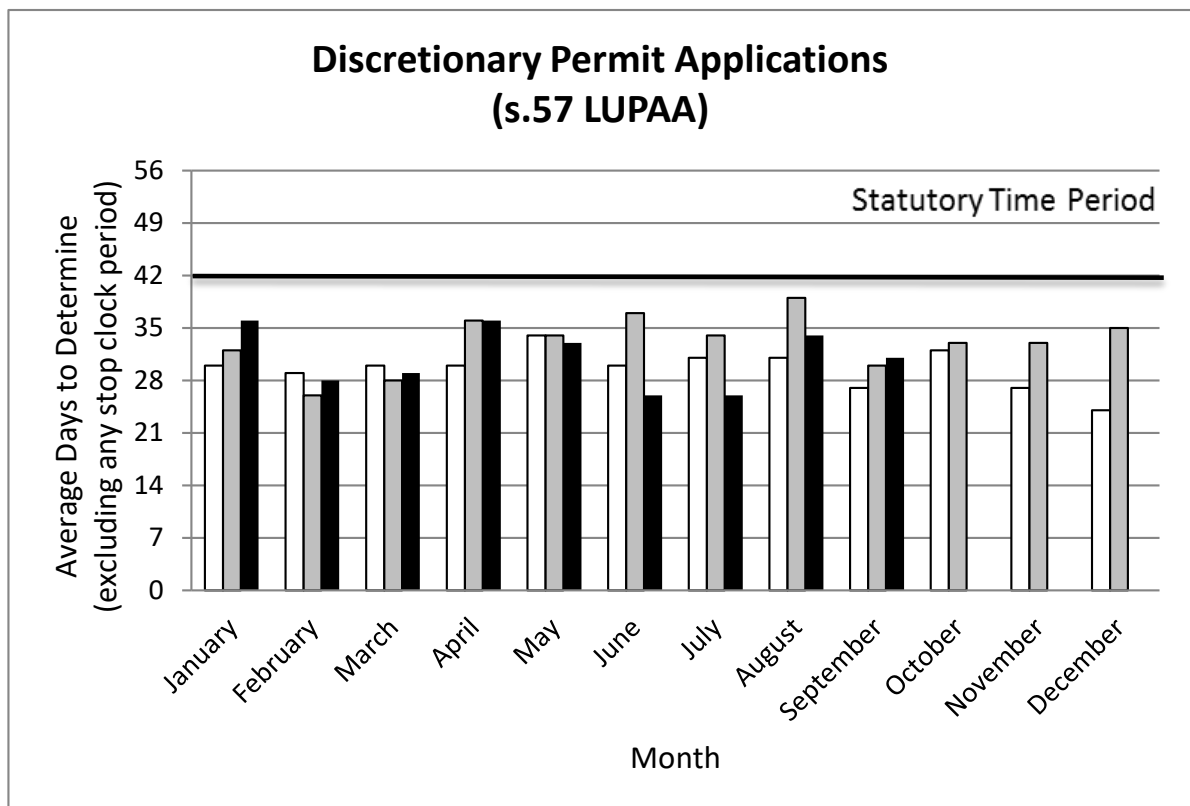
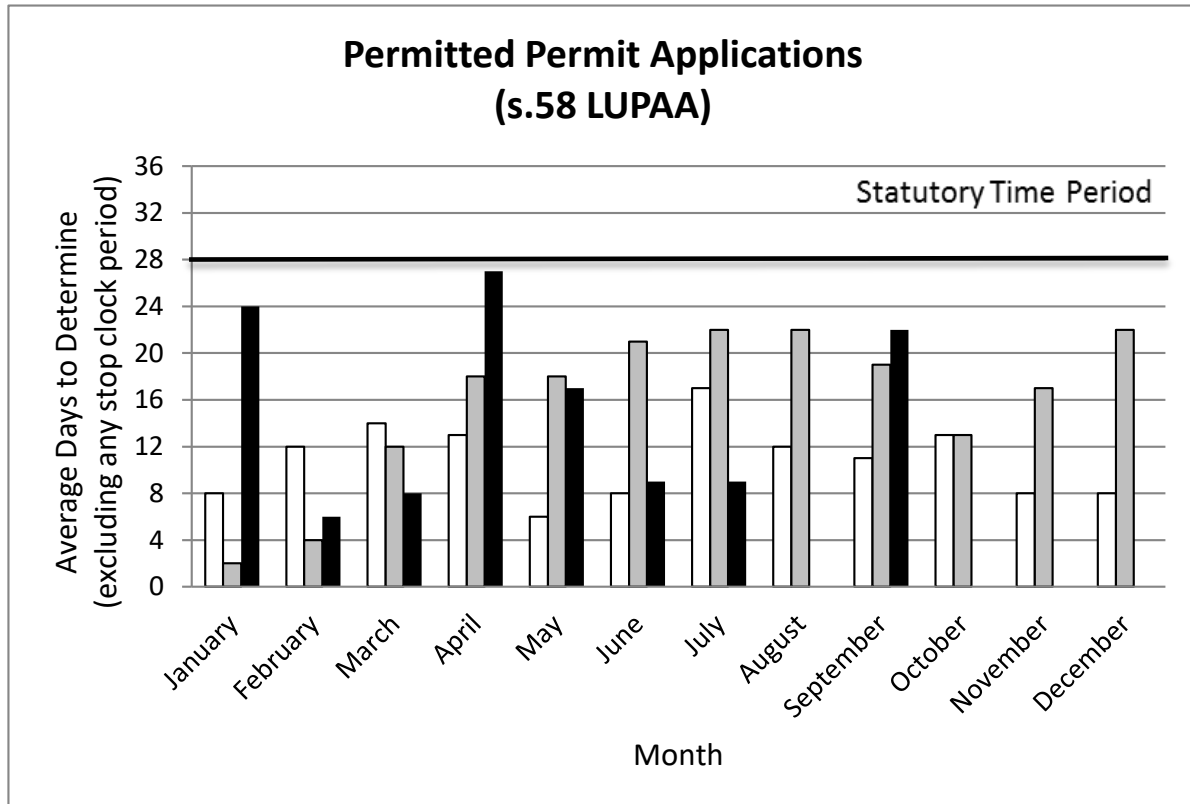
2.3.2 Land Use Permit Applications

DATE	PERMIT NO.	LOCATION	TYPE OF DEVELOPMENT	PUBLIC NOTIFY DATE	EXPIRY DATE	DECISION / DATE
23/08/2021	2021/111	48 West Maydena Road STOWPORT TAS 7321	Extensions to Shed	N/A	N/A	Approved 20/09/2021
23/08/2021	2021/109	12A Wilson Street BURNIE TAS 7320	Wall Sign	N/A	N/A	Approved 23/09/2021
23/08/2021	2021/108	147-153 Bass Highway COOEE TAS 7320	Signage - Reliant on performance criteria for grant of permit - Clause C1.6.1 (P1 & P3) and Clause C1.6.2 (P1)	08/09/2021	22/09/2021	Approved 30/09/2021
12/08/2021	2021/105	198 Mount Street UPPER BURNIE TAS 7320	Dwelling Extension (Deck) - Reliant on performance criteria for grant of permit - Clause 8.4.6 (P1)	28/08/2021	13/09/2021	Approved 23/09/2021
06/08/2021	2021/104	162 South Riana Road UPPER NATONE TAS 7321	Farm Shed - Reliant on performance criteria for grant of permit - Clause 21.3.1 (P2 & P3)	18/08/2021	01/09/2021	Approved 20/09/2021
22/07/2021	2021/101	21 Hopkinson Street SOUTH BURNIE TAS 7320	Storage Sheds - Reliant on performance criteria for grant of permit - Clause 17.4.2 (P1) and Clause C12.6.1 (P1.1 & P1.2)	21/08/2021	06/09/2021	Approved 29/09/2021
21/07/2021	2021/100	1 Curraghmore Avenue PARK GROVE TAS 7320	Outbuilding - Reliant on performance criteria for grant of permit - Clause 8.4.2 (P3)	28/08/2021	13/09/2021	Approved 21/09/2021
21/07/2021	2021/98	24 Mount Street BURNIE TAS 7320	Wall Mural	N/A	N/A	Approved 22/07/2021
14/07/2021	2021/96	2 Eastwood Drive PARK GROVE TAS 7320	New 10m high light poles x 6 on Courts 5 and 6 and new light fittings to existing light poles on Courts 1, 2, 3 and 9 - Reliant on performance criteria for grant of permit - Clause C7.6.1 (P1.1)	21/07/2021	04/08/2021	Approved 17/08/2021
14/07/2021	2021/95	50-52 West Mooreville Road PARK GROVE TAS 7320	Single Dwelling - Reliant on performance criteria for grant of permit - Clause C7.6.1 (P1.1) and Clause C12.6.1 (P1.1 & P1.2)	31/07/2021	16/08/2021	Approved 31/08/2021
08/07/2021	2021/94	10 Chloe Court UPPER BURNIE TAS 7320	Multiple Dwellings x 2 - Reliant on performance criteria for grant of permit - Clause 8.4.3 (P2) and 8.4.7 (P1)	28/07/2021	11/08/2021	Approved 18/08/2021
08/07/2021	2021/92	39 River Road WIVENHOE TAS 7320	New Storage Shed and two existing shipping containers	N/A	N/A	Approved 15/07/2021
07/07/2021	2021/93	14 Toorak Court PARKLANDS TAS 7320	Establish a Visitor Accommodation Use	N/A	N/A	Approved 15/07/2021
05/07/2021	2021/91	19 Lorrie Place PARK GROVE TAS 7320	Single Dwelling - Reliant on performance criteria for grant of permit - Clause 8.4.2 (P3) and Clause 8.4.6 (P2)	21/07/2021	04/08/2021	Approved 17/08/2021
05/07/2021	2021/90	281 Bass Highway OCEAN VISTA TAS 7320	Stormwater Main works - Reliant on performance criteria for grant of permit - Clause C15.6.1 (P1.1, P1.2 & P1.3)	31/07/2021	16/08/2021	Approved 24/08/2021
05/07/2021	2021/89	35 West Park Grove PARKLANDS TAS 7320	Demolition of Outbuilding	N/A	N/A	Approved 15/07/2021
29/06/2021	2021/88	12 Hayes Street HILLCREST TAS 7320	Convert site to multiple dwellings with 3 additional dwellings - Reliant on performance criteria for grant of permit - Clause C2.6.5 (P1)	24/07/2021	09/08/2021	Approved 24/08/2021

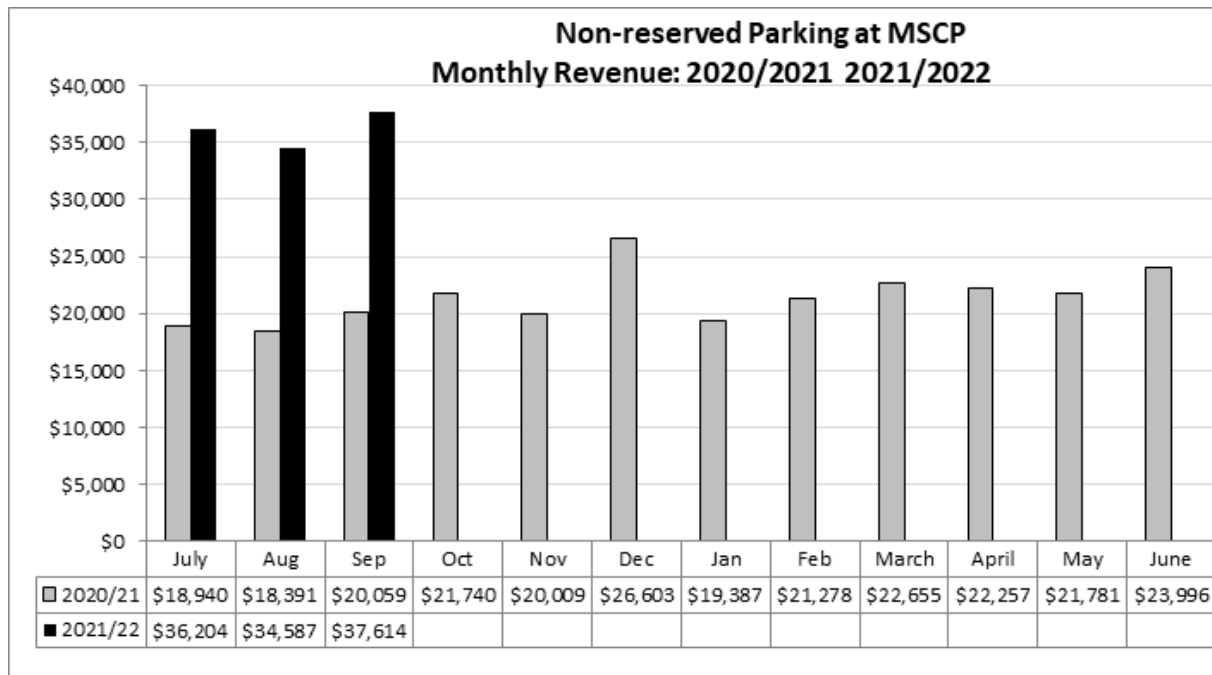
24/06/2021	2021/87	9 Bissett Place HEYBRIDGE TAS 7316	Outbuilding - Reliant on performance criteria for grant of permit - Clause BUR-S1.7.2 (P3.1 & P3.2)	10/07/2021	26/07/2021	Approved 29/07/2021
24/06/2021	2021/86	1 Edwin Place PARK GROVE TAS 7320	Single Dwelling - Reliant on performance criteria for grant of permit - Clause 8.4.3 (P2)	17/07/2021	02/08/2021	Approved 03/09/2021
21/06/2021	2021/85	24 Mark Street HILLCREST TAS 7320	Outbuilding - Reliant on performance criteria for grant of permit - Clause 8.4.2 (P3)	30/06/2021	14/07/2021	Approved 19/07/2021
17/06/2021	2021/83	28-30 O'Grady Street HAVENVIEW TAS 7320	Convert site to Multiple Dwellings and develop 2 additional dwellings - Reliant on performance criteria for grant of permit - Clause 10.3.1 (P4) and Clause 10.4.3 (P1 & P2)	10/07/2021	26/07/2021	Approved 30/07/2021
11/06/2021	2021/81	48 West Maydena Road STOWPORT TAS 7321	Agricultural Shed	N/A	N/A	Approved 09/07/2021
10/06/2021	2021/80	24 Bass Highway ROUND HILL TAS 7320	Office Extension - Reliant on performance criteria for grant of permit - Clause 19.4.3 (P1)	04/09/2021	20/09/2021	Approved 27/09/2021
09/06/2021	2021/79	166 Cascade Road ROMAINE TAS 7320	Single Dwelling and Outbuilding - Reliant on performance criteria for grant of permit - Clause 11.4.2 (P4)	16/06/2021	30/06/2021	Approved 07/07/2021
08/06/2021	2021/78	55 Breffny Road ROMAINE TAS 7320	Extension to Function Room - Reliant on performance criteria for grant of permit - Clause 7.1 and Clause 11.4.1 (P1)	17/07/2021	02/08/2021	Approved 13/08/2021
08/06/2021	2021/77	24 Janet Drive PARK GROVE TAS 7320	Multiple Dwellings x 3 - Reliant on performance criteria for grant of permit - Clause 8.4.2 (P3) and Clause C2.6.2 (P1)	26/06/2021	12/07/2021	Approved 27/07/2021
28/04/2021	2021/62	67 West Park Grove PARK GROVE TAS 7320	Extensions to existing multiple dwellings x 4	21/08/2021	06/09/2021	Approved 10/09/2021
28/04/2021	2021/59	4 Byrne Place SHOREWELL PARK TAS 7320	Multiple Dwellings x 2 - Reliant on performance criteria for grant of permit - Clause 8.4.2 (P3)	22/05/2021	07/06/2021	Approved 07/07/2021
28/04/2021	2021/58	13 Byrne Place SHOREWELL PARK TAS 7320	Multiple Dwellings x 2	N/A	N/A	Approved 06/07/2021
28/04/2021	2021/57	9 Byrne Place SHOREWELL PARK TAS 7320	Multiple Dwellings x 2 - Reliant on performance criteria for grant of a permit - Clause 8.4.2 (P1 & P3)	03/07/2021	19/07/2021	Approved 21/07/2021
26/04/2021	2021/55	1 Lorymer Place SHOREWELL PARK TAS 7320	Multiple Dwellings x 2 - Reliant on performance criteria for grant of permit - Clause C2.5.1 (P1.2)	22/05/2021	05/06/2021	Approved 15/07/2021

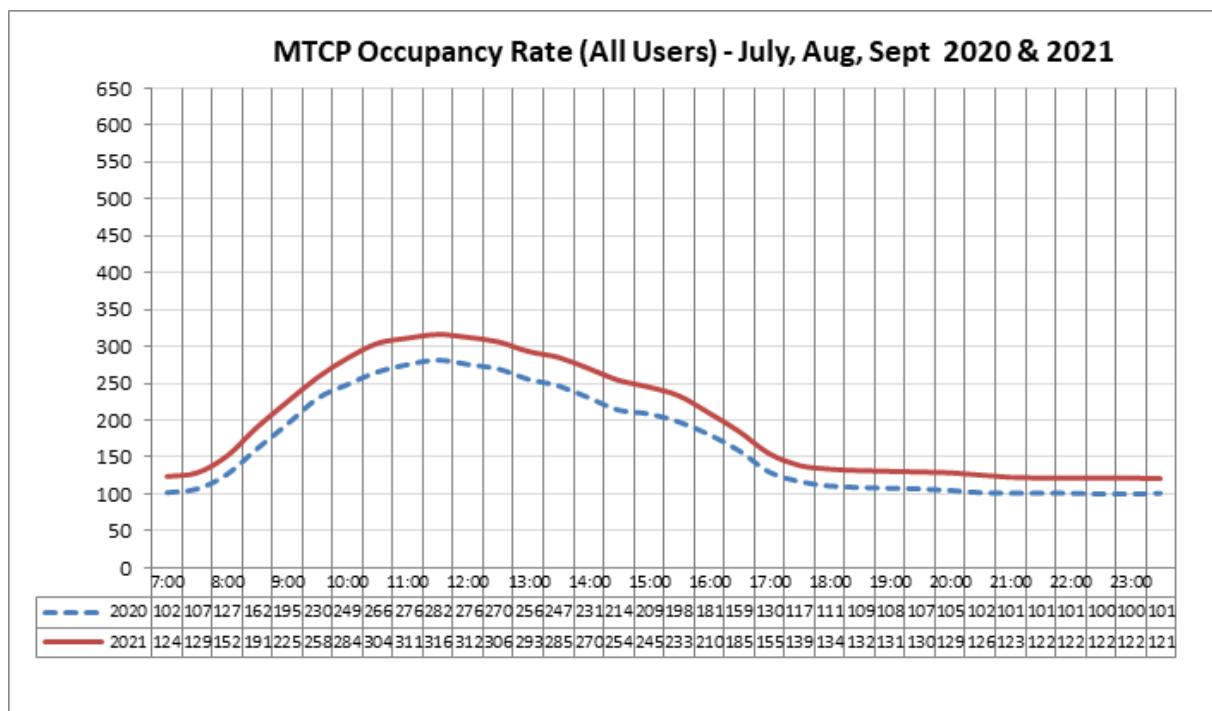
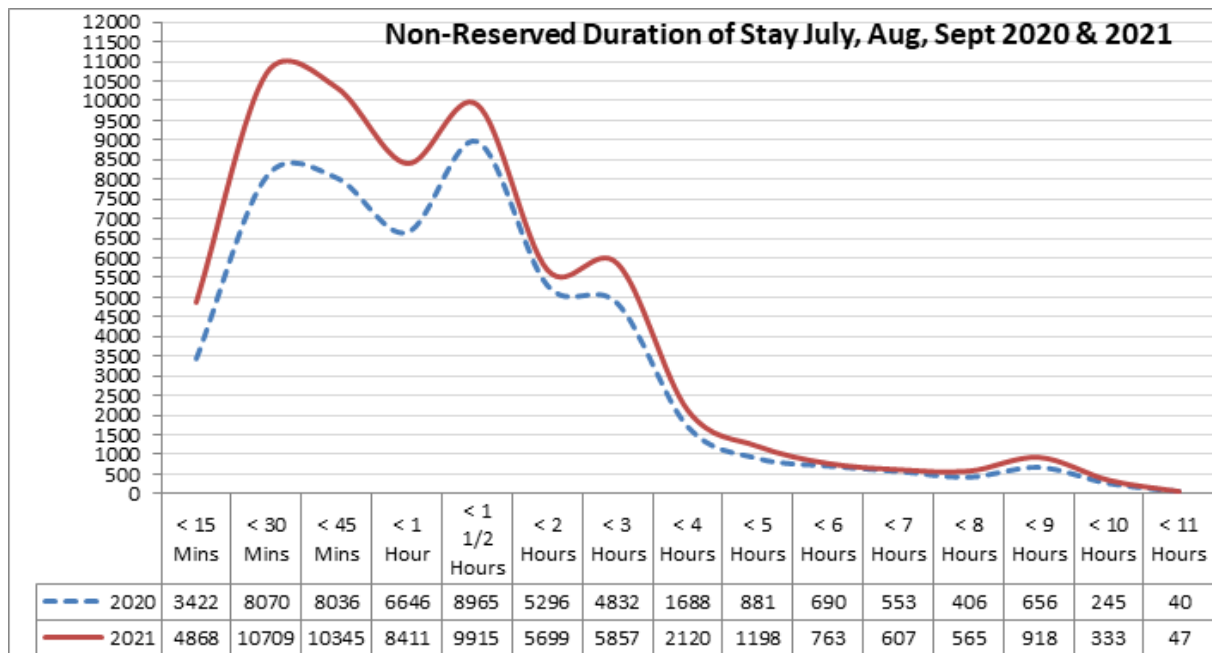
2.3.3 Subdivision Applications

DATE	PERMIT NO.	LOCATION	TYPE OF DEVELOPMENT	PUBLIC NOTIFY DATE	EXPIRY DATE	DECISION / DATE
17/05/2021	2021/1321	647 Mooreville Road, MOOREVILLE	Subdivision through 2 lot reconfiguration	14/07/2021	28/07/2021	Approved 30/07/2021
24/08/2021	2021/1324	2-4 & 10 Bass Highway, PARKLANDS	Consolidation of two lots	N/A	N/A	Approved 21/09/2021



Average time for determination of permit applications decided by month.

2.4 PARKING



Calculated on remaining spaces—Average 97 Reserved spaces July/Aug/Sept 2020, 114 Reserved spaces July/Aug/Sept, 2021

*Note: Car Park closed due to COVID 10/04/2020-04/05/2020

2.5 CEMETERY STATISTICS

Burials	July	Aug	Sep	YTD Total
Lawn Cemetery	12	10	9	31
Wivenhoe / Ridgley	0	0	0	0
Other	0	0	0	0
Total	12	10	9	31

YTD is measured from 1 July each year.

Ashes Interred	July	Aug	Sep	YTD Total
Lawn Cemetery	1	1	1	3
Wivenhoe / Ridgley	0	0	0	0
Total	1	1	1	3

YTD is measured from 1 July each year.

COUNCIL RESOLUTION

Resolution number: MO178-21

MOVED: *Cr T Bulle*

SECONDED: *Cr D Pease*

“THAT the General Manager’s Quarterly Information Report for Land and Environmental Services for the September 2021 quarter be noted.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

GENERAL MANAGER**AO196-21 GENERAL MANAGER'S QUARTERLY INFORMATION REPORT
CORPORATE AND COMMERCIAL SERVICES - SEPTEMBER 2021****FILE NO: 4/18/2****PREVIOUS MIN:**

MAKING BURNIE 2030 – CORPORATE PLAN REFERENCE:

Direction	7	AN ENGAGING AND ACCOUNTABLE LEADERSHIP FOCUSED ON A STRONG FUTURE
Objective	7.4	A sustainable, viable financial future is assured and accountability is demonstrated through open and transparent processes.
Strategy	7.4.2	Demonstrate financial accountability and ensure strong internal controls underpin performance.

1.0 RECOMMENDATION:

“THAT the General Manager’s Quarterly Information Report for Corporate and Commercial Services for the September 2021 quarter be noted.”

2.0 SUMMARY

The report includes the following items:

Corporate and Commercial Services

- 2.1 Summary Financial Statements
- 2.2 Schedule of Investments
- 2.3 Operational Report by Directorate/Department
- 2.4 Receivables Analysis
- 2.5 Rates Analysis
- 2.6 Capital Expenditure Report
- 2.7 Budget Estimate Variances under Delegation
- 2.8 Contracts Awarded
- 2.9 Consultants Engaged
- 2.10 Governance – use of Council Seal
- 2.11 Communications – web and social media activity

2.1 SUMMARY FINANCIAL STATEMENTS**Statement of Comprehensive Income**

This report provides the year to date operating results for the period ending 30 September 2021.

YTD Comprehensive Income Statement

	YTD Actual	YTD Budget	YTD Variance to Budget	Annual Budget 2022
	\$'000	\$'000	\$'000	\$'000
Recurrent Income				
Rates and charges	23,628	23,654	⚠ 26	23,767
Statutory fees and fines	290	239	✓ (50)	880
User fees	878	1,022	✗ 144	3,853
Grants	479	448	✓ (31)	2,808
Reimbursements	19	130	✗ 111	346
Other income	105	292	✗ 187	698
Investment income	207	350	✗ 143	1,178
Total recurrent income	25,606	26,136	✗ 530	33,530
Recurrent Expenses				
Employee benefits	2,204	2,861	✓ (657)	11,802
Materials and services	2,007	3,593	✓ (1,586)	11,127
Depreciation and amortisation	2,059	2,059	✓ (0)	8,235
Finance costs	(2)	-	✓ (2)	193
Other expenses	1,063	551	✗ 511	3,507
Total recurrent expenses	7,330	9,064	✓ (1,734)	34,863
Operating surplus/(deficit)	18,276	17,072	✓ (1,204)	(1,333)
Capital Items				
Capital grants	816	1,165	✗ 349	1,165
Net gain/(loss) on disposal of assets	-	(35)	✓ (35)	(140)
	816	1,130	✗ 314	1,025
Surplus/(deficit)	19,092	18,202	✓ (891)	(308)
Operating Margin	3.49	2.88		0.96

- ✓ A favourable variance
- ⚠ An unfavorable variance < \$50k
- ✗ An unfavorable variance > \$50k

Council is budgeting for an underlying deficit of \$1.333m for the 2021-22 financial year. Council currently has a favourable variance \$0.891m year to date against budget. The reasons for this are presented in the table below.

The Council is currently undertaking a review of the financial reporting framework which will amongst other things establish routine procedures for review of general ledger coding and accrual journal entries in order to accrue expenditure and revenue that has been incurred. A budget review will also be undertaken prior to the December quarter reporting which will

improve the alignment of timing between budget and actuals, reducing the timing variances that subsequently need to be explained.

Financial Disclosure Material Variance Explanation	Variance Amount
Income	
Capital Grants	
Funding has been received for Upper Natone Road and Boulevard Pedestrian Crossing Montello. These funds will be journaled to contract assets with \$198,116 being recognised as income in 21-22. A portion of income was recognised last financial year for both programs.	(811,084)
There has been no funding received to date for capital projects as identified in the capital program for 21-22, though full year program was budgeted in Sept 21.	1,164,785
	353,701
Grants	
Council has received more in Financial Assistance Grants than expected due to indexation.	(33,630)
	(33,630)
Investment Income	
Interim TasWater Dividend was received in Sept 21 with the annual expected dividend budgeted in February 22.	(207,000)
The final Tas Com Distribution was budgeted for Sept 21 though work is still continuing to finalise, expected this quarter.	350,000
	143,000
Other Income	
Annual rental charges for Round Hill Radio Tower to users not raised yet, though budgeted in July 21.	156,000
	156,000
Rates and Charges	
Delays in raising supplementary rates against budget estimates.	34,117
	34,117
Reimbursements	
Reimbursement of loan interest budgeted for July and January, but actual received in June 21 (last financial year). Budget timing to be updated.	90,789
	90,789
Statutory Fees and Fines	
Additional parking fine income above budget.	(10,532)
Additional land use planning permit application income above budget.	(10,224)
Additional certificate 132 and 337 income above budget	(18,987)
Annual dog registration fees received against a straight lined budget. Budget timing to be adjusted.	(25,230)
	(64,972)
User Fees	
Fire Levy commission (4%) budgeted to be received in July 21, but actual will be Oct 21, Jan 22 and Mar 22. Budget timing to be adjusted.	64,230
Network Services Sales Income not yet invoiced due to delays.	69,999
	134,229
Total Income	813,234

Financial Disclosure Material Variance Explanation	Variance Amount
Expenses	
Employee Benefits	
Annual training provision budgeted in July 21 for use through year - this is the balance remaining.	(74,726)
Annual provision for work health and safety programs budgeted in July 21 for use through year - this is the balance remaining.	(18,523)
Budget estimate for workers compensation wages not yet paid and long service leave accrual to be made.	(123,351)
Additional capital overhead recovery from capital program above budget.	(47,665)
Estimated savings from vacancies year to date.	(382,319)
Additional overtime above budget.	38,933
	(607,651)
Loss on Disposal of Assets	(34,998)
No Asset Disposals Year to Date against budget.	(34,998)
Materials and Services	
Accruals not processed for Sept 21 for waste, aquatic centre and IT maintenance contracts.	(428,528)
Annual provision of funding for events and grants budgeted in July 21 - remainder to be spent.	(350,000)
Timing differences where budget provided but expenditure not incurred across a range of GI codes.	(216,972)
Annual provision for digital transformation budgeted in July 21 - remainder to be spent.	(102,300)
Insurance journal not yet processed.	(432,729)
	(1,530,529)
Other Expenses	
Fire Levy paid in Sept 21, budgeted in Oct 21	535,244
	535,244
Total Expenses	(1,637,934)
Total Variance	(824,700)

Statement of Financial Position

The Statement of Financial Position provides a snapshot of Council's financial position at the end of the reporting period at September 2021. The current ratio is an indicator of Council's liquidity and ability to pay its debts when they fall due. A ratio of more than 1.00 or more indicates that there is more cash and short terms assets than short term liabilities. The current ratio as at 30 September 2021 is 7.30. The higher ratio reflects the increased cash position due to the collection of the majority of the first instalment of rates in the first quarter of the year, in addition to those that chose to pay early in the financial year to receive the discount. As expenditure is made across the year this ratio will decrease. The forecast ratio is 2.03 which is healthy.

Statement of Financial Position

	Actual 2022 \$'000	Budget 2022 \$'000
Assets		
Current assets		
Cash and cash equivalents	26,238	10,700
Trade and other receivables	8,922	2,413
Inventories	122	124
Other assets	3	5
Contract assets	658	-
Total current assets	35,944	13,243
Non-current assets		
Investment in water corporation	62,888	58,156
Investments in subsidiaries	2,103	-
Investment in joint venture	3,256	3,740
Property, infrastructure, plant and equipment	353,604	346,966
Total non-current assets	421,851	408,862
Total assets	457,795	422,105
Liabilities		
Current liabilities		
Trade and other payables	804	2,534
Trust funds and deposits	132	142
Interest-bearing loans and borrowings	1,333	1,108
Employee provisions	2,125	2,748
Contract liabilities	527	-
Total current liabilities	4,921	6,532
Non-current liabilities		
Interest-bearing loans and borrowings	8,706	7,597
Employee provisions	134	202
Total non-current liabilities	8,839	7,799
Total liabilities	13,760	14,331
Net Assets	444,035	407,774
Equity		
Accumulated surplus	276,544	276,831
Surplus/(deficit)	19,092	(308)
Reserves	148,399	131,251
Total Equity	444,035	407,774
CURRENT RATIO	7.30	2.03

Statement of Cash Flows

This report details cash and investment movements and balances as at the end of the reporting period.

Council's cash and investments balance as at 30 September 2021 is \$26.238 million.

Burnie City Council
Statement of Cash Flows

	Actual 2022 \$'000	Budget 2022 \$'000
Cash flows from operating activities		
Rates and charges	17,665	24,306
Statutory fees and fines	290	880
User fees	1,003	3,780
Grants	477	2,876
Reimbursements	19	346
Other income	105	704
Payments to suppliers	(3,946)	(11,340)
Payments to employees	(3,390)	(11,624)
Other payments	(1,063)	(3,507)
Net cash provided by (used in) operating activities	11,160	6,421
Cash flows from investing activities		
Payments for property, infrastructure, plant and equip	(1,415)	(6,779)
Dividends and distributions	207	1,494
Capital grants	816	1,165
Net cash provided by (used in) investing activities	(392)	(4,120)
Cash flows from financing activities		
Finance costs	2	(193)
Trust funds & deposits	-	-
New borrowings	-	-
Repayment of interest bearing loans and borrowings	-	(1,333)
Net cash provided by (used in) financing activities	2	(1,526)
Net increase (decrease) in cash and cash equivalents	10,771	774
Cash and cash equivalents at the beginning of the financial year	15,468	9,926
Cash and cash equivalents at the end of the period	26,238	10,700

2.2 SCHEDULE OF INVESTMENTS

A schedule of Council's investments is provided as at 30 September 2021:

Investments Schedule as at 30/09/2021							
<u>Institution</u>	<u>Term</u>	<u>Rate</u>	<u>S&P Rating</u>	<u>Lodgement Date</u>	<u>Maturity</u>	<u>Amount</u>	<u>Total</u>
ANZ	At Call	0.05%	A1+			3,769,565	3,769,565
ANZ	365 Days	0.20%	A1+	27/08/2021	27/08/2022	1,512,300	1,512,300
MyState	730 Days	1.00%	A2	2/09/2020	2/09/2022	1,000,000	1,000,000
NAB	730 Days	0.87%	A1+	27/08/2020	27/08/2022	2,000,000	2,000,000
Bank of Queensland	730 Days	0.95%	A2	1/09/2020	1/09/2022	2,000,000	2,000,000
							10,281,865

Investment Allocation by Credit Rating

<u>Credit Rating</u>	<u>%</u>	<u>Amount</u>	<u>WAIR</u>
A1+	71%	\$7,281,865	0.31%
A1	0%	\$0	
A2	29%	\$3,000,000	0.97%
	100%	\$10,281,865	

Investment Allocation by Bank

<u>Bank</u>	<u>%</u>	<u>Amount</u>
ANZ	51%	\$5,281,865
MyState	10%	\$1,000,000
NAB	19%	\$2,000,000
BOQ	19%	\$2,000,000
	100%	\$10,281,865

Council's Treasury Management Policy CP-CBS-SG-038 sets the parameters for management of Council's investment portfolio.

Cash reserves require careful management to both achieve optimum investment incomes and to ensure that cash is available when needed for planned expenditures. Funds are invested in a manner that allows Council to earn interest on community funds for as long as possible while retaining flexibility in accessing those funds for Council operations.

The primary tool for deciding how much and how long to invest is the cash flow budget. A contingency of funds is retained in an interest bearing at call account to ensure funds are available to meet the Council's commitments. Council is currently revising its forecast which will inform its investment strategy.

Council's risk from exposure to any individual institution is restricted through diversification of the investment portfolio. Whilst the Council's Treasury Policy determines that no more than 40% of Council's total investment portfolio will be invested in any one institution at the time of investment, currently the Council has 51% of its funds with ANZ. This is due to

limited staff resources being prioritised to the end of financial year process and development and audit of the Council's financial statements. Now that these priority activities are complete the Council will invest the surplus funds throughout November. Council is also mindful of limiting its exposure to institutions with a credit rating of less than A1 and will not invest more than \$3 million with any one institution with a credit rating of less than A1.

Performance of Councils Investment Portfolio for 2020-21

Council uses the 90 day Bank Bill rate to assess the performance of its investment portfolio. Councils average WAIR for 2020-21 was 0.56% compared to the average 90 day bank bill of 0.05% for 2020-21.

2.3 OPERATIONAL REPORT BY DEPARTMENT

The report below shows year to date results by department and then program. Material variances have been identified at the Council level and can be found following the statement of comprehensive income in section 2.1 of this report.

Some programs (Burnie Regional Art Gallery, Burnie Works, Business and Recreation, CED Management, Community and Youth and Visitor Information Centre) have incurred costs this year due to wages paid in July prior to redundancies taking effect. A budget against these cost centres was not provided on the basis of the restructure which occurred this year. These costs are however offset by provisions made elsewhere in the Corporate and Commercial Services Departmental budget.

Department	YTD Actual 30/09/2021	YTD Budget 30/09/2021	YTD Variance to Budget	Annual Budget
Corporate & Commercial Services				
Burnie Arts & Function Centre	181,056	601,281	(420,225)	1,420,500
Burnie Regional Art Gallery	(31,675)	(41,426)	9,751	28,197
Burnie Regional Museum	31,488	60,535	(29,047)	363,867
Burnie Works	27,168	-	27,168	-
Business & Recreation	44,249	40,000	4,249	40,000
CED Management	10,512	-	10,512	-
Community & Youth	8,050	-	8,050	-
Corporate Services Management	45,021	117,346	(72,325)	276,567
Customer Services	53,258	58,178	(4,920)	242,412
Information Management	37,572	76,639	(39,067)	272,606
Information Technology Services	462,521	372,775	89,746	1,329,427
Office of the Chief Financial Officer	(22,710,592)	(23,259,512)	548,920	(19,633,761)
People & Safety	60,315	160,540	(100,225)	387,123
Strategic & Governance	(75,953)	351,367	(427,320)	(607,000)
Visitor Information Centre	27,597	450	27,147	10,122
Corporate & Commercial Services Total	(21,829,413)	(21,461,827)	(367,586)	(15,869,940)
Employee Oncost Recovery				
Oncosts	(86,747)	41,244	(127,991)	-
Employee Oncost Recovery Total	(86,747)	41,244	(127,991)	-
Land & Environmental Services				
Compliance Support	(273,043)	(202,111)	(70,932)	(792,505)
Development Services	72,238	126,629	(54,391)	576,959
LES Management	46,151	73,685	(27,534)	311,951
Land & Environmental Services Total	(154,654)	(1,797)	(152,857)	96,405
Office of the General Manager				
OGM Management	97,834	142,086	(44,252)	593,224
Office of the General Manager Total	97,834	142,086	(44,252)	593,224
Works & Services				
Cemetery Services	40,908	57,623	(16,715)	245,065
Facilities Management	505,798	599,667	(93,869)	2,487,799
Management WS	416,602	398,805	17,797	1,675,874
Parks & Reserves	359,719	408,146	(48,427)	1,871,520
Sporting Grounds	302,367	334,733	(32,366)	1,395,142
Stormwater Services	258,768	253,779	4,989	992,808
Transport Services	309,247	53,852	255,395	2,962,546
Waste Management	687,363	972,061	(284,698)	3,857,772
Works & Services Total	2,880,772	3,078,666	(197,894)	15,488,526
Total	(19,092,208)	(18,201,628)	(890,580)	308,215

2.4 RECEIVABLES ANALYSIS

The receivables analysis summarises all current amounts owed to Council as at the end of the reporting period. Graphical analysis is provided for the breakup of main receivable categories.

Receivables Analysis as at 30 September 2021

	<u>Total</u>	<u>Current - 30 Days</u>	<u>60 Days</u>	<u>90 Days</u>	<u>120+ Days</u>
Trade Debtors					
Sundry Debtors	73,980	54,710	309	325	18,636
Reserved Parking Spaces	9,735	9,460	(98)	(0)	372
Burnie Venues & Catering	14,896	13,625	-	1,008	263
Lease Debtors	8,740	1,417	-	64	7,259
Business & Recreation Debtors	-	-	-	-	-
Waste Debtors	50,608	49,800	260	549	-
Total Trade Debtors	157,959	129,013	471	1,946	26,529
Goods & Services Tax	101,155				
Infringements & Parking	1,255,007				
Other Receivables	414,287				
Rates & Charges	7,932,121				
Allowance for Impaired Debts	(938,256)				
Total Receivables	8,922,274				

Infringements & parking

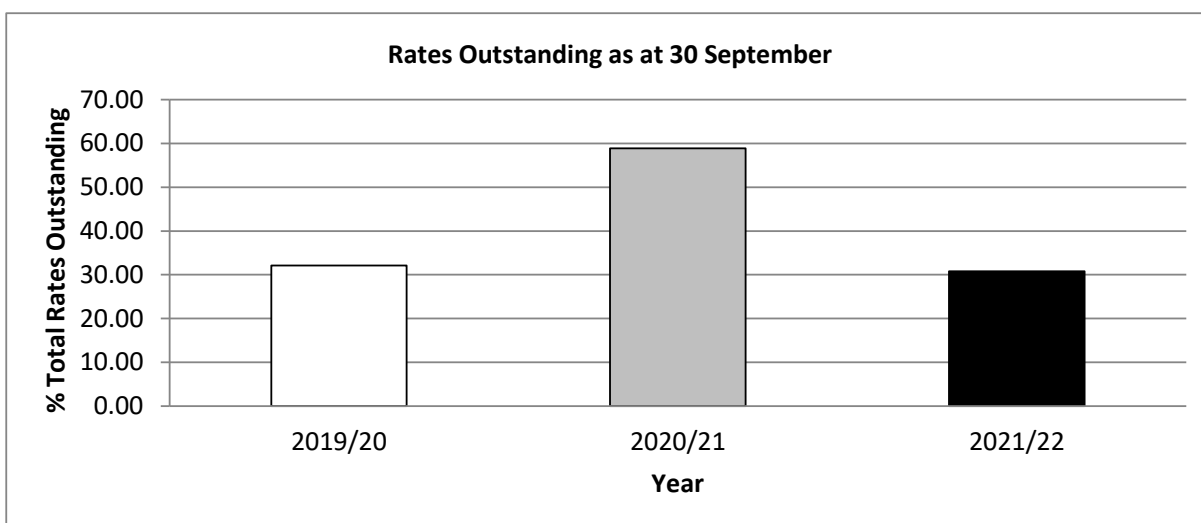
	Sep-21		Sep-20		Movement	
	Count	Balance	Count	Balance	Count	Balance
Issued 2022	1,162	61,682				
Issued 2021	1,365	109,337	715	38,075	650	71,262
Issued 2020	1,011	94,764	1,887	195,459	(876)	(100,695)
Issued 2019	826	71,383	1,162	106,684	(336)	(35,301)
Issued 2018	754	43,392	916	59,391	(162)	(15,999)
Issued 2017	1,584	36,762	1,633	47,225	(49)	(10,462)
Issued 2016	921	27,665	964	34,651	(43)	(6,986)
Issued 2015	505	29,525	558	34,122	(53)	(4,596)
Issued 2014	466	29,204	492	31,309	(26)	(2,105)
Issued 2013	580	33,985	609	36,174	(29)	(2,190)
Issued 2012	474	28,448	501	30,631	(27)	(2,183)
Issued 2011	470	27,674	506	30,619	(36)	(2,945)
Issued 2010	596	20,524	634	22,962	(38)	(2,438)
Issued Pre-2009	13,941	650,103	14,063	664,012	(122)	(13,909)
	24,655	1,264,448	24,640	1,331,314	(1,147)	(128,548)

2.5 RATES ANALYSIS

The rates analysis contains a summary of rating transaction movements for 2021-22 including the total levied, the total paid to date and the total unpaid as at the end of the reporting period. Rates are levied in July each year.

Rates Outstanding as at 30/09/2021

	This Financial Year 30 Sep 2021		Last Financial Year 30 Sep 2020		Change
		\$		\$	\$
Arrears Brought Forward as at June 1	6.10%	1,476,485	7.29%	1,734,603	(258,119)
Credit Brought Forward	-3.91%	(946,074)	-3.38%	(805,360)	(140,714)
Legal Fees Carried Forward	0.01%	1,687		(1,687)	3,374
Add Current Rates & Charges Levied	97.69%	23,628,034	96.01%	22,842,700	785,334
Penalty	0.00%	-	0.09%	22,001	(22,001)
Supplementary Rates	0.11%	25,685	0.00%	-	25,685
Gross Rates and Charges Demanded	100.00%	24,185,817	100.01%	23,792,258	393,558
Less: Rates & Charges Collected	64.68%	15,643,461	37.14%	8,836,986	6,806,475
Pension Remission	3.07%	742,340	3.02%	718,551	23,788
Residential Waste Remission	0.08%	19,373	0.08%	19,305	68
Hardship Interest Remission	0.00%	-	0.00%	-	-
Private Conservation	0.00%	665	0.00%	165	500
Misc Remissions	0.00%	-	0.00%	-	-
Services Remissions	0.00%	-	0.00%	-	-
Stormwater Remission	0.04%	8,731	0.04%	8,567	165
General Rate Remission	0.00%	-	0.00%	-	-
- Legal Fees	0.00%	-	-0.01%	(1,687)	1,687
- Discounts	1.32%	320,405	0.85%	201,811	118,593
- Roundings/Adjustments	0.00%	141	0.00%	265	(124)
Sub Total	69.19%	16,735,115	41.12%	9,783,963	6,951,152
Unpaid Rates & Charges as at 30/09	30.81%	7,450,702	58.88%	14,008,295	(6,557,593)



2.6 CAPITAL EXPENDITURE REPORT

The following report outlines council's YTD capital expenditure compared to budget as at 30 September 2021.

YTD Capital Expenditure 2021/22			
	YTD Expenditure	Annual Budget	Balance Unspent
ROADS			
RURAL ROADS			
Upgrade Programme	291,071	1,125,302	834,231
Rural Roads Resealing	74,850	250,119	175,269
Rural Roads Major Patching & Resealing	8,840	374,540	365,700
Rural Roads Bridges Programme	26,094	43,864	17,770
TOTAL RURAL ROADS	400,855	1,793,825	1,392,970
URBAN ROADS			
Car Parking Improvements	58,539	204,812	146,273
Driveways, Footpaths and Channel	90,989	384,939	293,950
Retaining Walls	6,026	179,800	173,774
Urban Infrastructure	85,957	256,487	170,530
Urban Road Renewal & Upgrades	40,380	758,425	718,045
Urban Road Resealing	35,500	1,068,793	1,033,293
TOTAL URBAN ROADS	317,391	2,853,256	2,535,865
TOTAL ROADS	718,246	4,647,081	3,928,835
STORMWATER			
Storm Water Upgrades & Replacements	54,312	667,380	613,068
TOTAL STORMWATER	54,312	667,380	613,068
PARKS, RESERVES AND SPORTING FACILITIES			
General Parks and Reserves	191,477	1,243,033	1,051,556
Cemeteries	2,063	140,962	138,899
Sporting Grounds & Facilities	13,992	364,721	350,729
TOTAL PARKS, RESERVES & SPORTING FACILITIES	207,532	1,748,716	1,541,184
WASTE			
Garbage and Recycling	746	107,827	107,081
Waste Management Centre	2,392	65,075	62,683
TOTAL WASTE MANAGEMENT	3,138	172,902	169,764
BUILDINGS			
Sporting Facilities	14,233	163,102	148,869
Public Amenities	229,441	578,930	349,489
Acquatic Centre	16,266	85,613	69,347
Other Buildings	51,090	340,421	289,331
TOTAL BUILDINGS	311,030	1,168,066	857,036
PROPERTY, PLANT & EQUIPMENT (PPE)			
Computer Equipment	(909)	561,485	562,394
Vehicles	51,565	284,929	233,364
Plant	59,649	1,117,442	1,057,793
Other	8,952	109,876	100,924
Parking Equipment	1,338	75,618	74,280
TOTAL PLANT/EQUIPMENT/VEHICLES	120,594	2,149,350	2,028,756
TOTAL	1,414,852	10,553,495	9,138,643

2.7 BUDGET ESTIMATE VARIANCES UNDER DELEGATION

The General Manager has a delegation to make minor adjustments up to \$350,000 to any individual estimate item (including capital works) as deemed necessary during the financial year, provided that the total of the Estimates remains unaltered. Any change made under this delegation must be reported to the Council.

The General Manager has not utilised this delegation in the period July to September 2021.

2.8 CONTRACTS AWARDED

The following table shows contracts awarded over \$100,000 (full contract value) during July to September 2021:

Contract/ Project Number	Contract/Project	Successful Contractor Registered Business Name and Address	Awarded Date	Initial Term/ Duration	Value of Contract (Ex GST)
2677	Supply & Delivery of One (1) Rear Loading Garbage Truck	BUCHER Municipal Pty Ltd 65-73 Nantilla Road Clayton North VIC 3168	7/10/2021	Up to 12 months delivery	\$219,057.79
2676	McKenna Park - J League Facilities	AJR Construct Pty Ltd 11 Luck Street Spreyton TAS 7310	29/09/2021	3 months	\$237,586.55
2675	Linton Street Reconstruction (Cabot Street to Mount Street)	Civilscape Contracting Tasmania 1419 Ridgley Highway Ridgley TAS 7321	23/08/2021	10 weeks	\$391,390.00
2674	Bitumen Surfacing Services 2021-2022 (Parts A, B and C)	Roadways Pty Ltd 3 Ormsby Street Wivenhoe TAS 7320	10/08/2021	12 months	Schedule of Rates
2662	Stormwater Main - 1-17 Old Surrey Road	Hardings Hotmix Pty Ltd 30 Industrial Drive Ulverstone TAS 7315	13/09/2021	7 weeks	\$165,268.55

2.9 CONSULTANTS ENGAGED

The following table lists consultants engaged throughout the current financial year for a cost greater than \$10,000. For the purpose of this table, a consultant is defined as a person or organisation that provides Council with professional advice in areas of strategy, planning or engineering. Consultants are engaged in accordance with Council's policy *Code for Tenders and Contracts CP-CBS-SG-012*.

Reasons that consultants may be engaged:

- A Lack of resource within Council
- B Specialist expertise required
- C Independence
- D Value for money (where Council cannot provide the service as efficiently)
- E Legal requirement

Project	Consultant	Description	Committed \$	Actual \$ LTD	Reason	Funded from	Complete
Oakleigh Park Fountain Upgrade	Debbie Thomson and (EST sub-consultant)	Design, Documentation and Inspections	15,100	5,035.50	B	Capital Works Allocation	On Hold
Upper Burnie Lookout Redevelopment	Red Arrow	Design and installation of Interpretation panels	33,000	8,700	B	Capital Works Allocation	No
Sport Centre Planning study (stage 2)	@Leisure Planners	Siting assessment and concept design	12,000	5,876	B	Capital Works Allocation	No
BAFC Redevelopment	Hirst Projects	Development of business case and infrastructure scope	29,000	29,000	B	Capital works	Yes
Cyber Risk	NCC Group	Cyber vulnerability audit	28,800	28,800	B	Operating	Yes

2.10 GOVERNANCE – USE OF COUNCIL SEAL

5 July 2021	Sale of Business Agreement - Tas Communications Pty Ltd ATF Tas Communications Unit Trust to Burnie City Council
27 July 2021	Deed of Renewal and Variation of Lease at Ridgley (Telstra Tower)
28 July 2021	Lease Agreement – Fish Frenzy – 2 North Terrace, Burnie
28 July 2021	Deed of Surrender of Lease – Fish Frenzy – 2 North Terrace, Burnie
29 July 2021	Grant Agreement – Arts Tasmania - Cultural Heritage Organisations 2021-22
29 July 2021	Deed of Assignment of Lease – Fish Frenzy – 2 North Terrace, Burnie
2 Aug 2021	Adhesion Order for 14 Mooreville Road, Park Grove
16 Aug 2021	Final Survey Plan and Schedule of Easements and Blank Instrument Form – SD2019/1297 – 147 & 157 Old Surrey Road, Havenview
26 Aug 2021	Final Survey Plan and Schedule of Easements – SD 2018/1283 – 57 West Mooreville Road, Park Grove
2 Sep 2021	Grant Deed – Black Spot Program 2021-22 for Mount Street, Three Mile Line and Atkins Drive intersection
8 Sep 2021	Licence Agreement between Burnie City Council and Burnie Yeoman Cricket Club Inc
10 Sep 2021	Contract 2675 – Linton Street Reconstruction (Cabot Street to Mount Street)
16 Sep 2021	Deed of Variation – Burnie City Council and Tasmanian Canine Defence League Inc
16 Sep 2021	Deed of Novation – BAI Communications Pty Ltd, the Trustee for Tas Communications Unit Trust, and Burnie City Council
24 Sep 2021	Final Survey Plan, Schedule of Easements and Part 5 Agreement – SD 2020/1308 and SD 2018/1285 – 298 and 302A Mount Street, Upper Burnie
27 Sep 2021	Part 5 Agreement – SD 2019/1290 – 222 Old Surrey Road Havenview (Volume 180796 Folio 1, Folio 2 and Folio 3)

2.11 COMMUNICATIONS – WEB AND SOCIAL MEDIA ACTIVITY

Attached are quarterly reports showing current social media and website activity in relation to Burnie City Council online communications.

ATTACHMENTS

1. [Web Activity - Jul-Sep 2021](#)
2. [Social Media Activity - Jul-Sep 2021](#)

COUNCIL RESOLUTION

Resolution number: MO179-21

MOVED: *Cr G Simpson*

SECONDED: *Cr T Bulle*

“THAT the General Manager’s Quarterly Information Report for Corporate and Commercial Services for the September 2021 quarter be noted.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

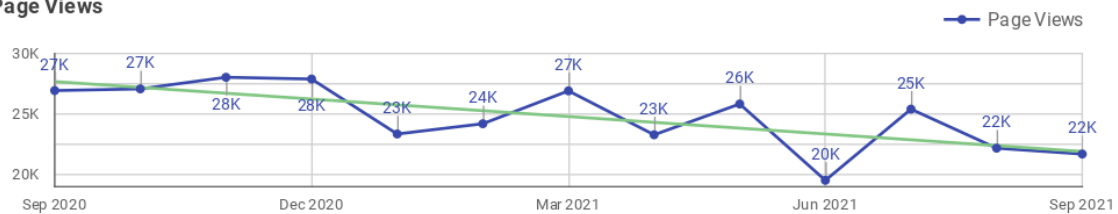
CARRIED UNANIMOUSLY



Burnie.net - Website Trends

Jul 1, 2021 - Sep 30, 2021

Page Views



Pages with the most Visits

	#	Δ		#	Δ
1. Home Burnie City Council	10,466	699 ↑	Community Consultation - Cultural Precinct Vision Bu...	1,098	-
2. Content search Burnie City Council	3,565	-32 ↓	Projects and Works Burnie City Council	526	-62 ↓
3. Permit applications on exhibition Burnie City Cou...	3,552	175 ↑	Council News Burnie City Council	422	-226 ↓
4. Jobs at Council Burnie City Council	3,292	1,485 ↑	What am I doing here? Burnie City Council	415	-
5. Contact us Burnie City Council	2,192	391 ↑	Service Delivery Changes Burnie City Council	401	-111 ↓
6. Council Meetings Burnie City Council	1,564	305 ↑	Upper Burnie Lookout Redevelopment Burnie City Co...	394	-
7. Burnie Aquatic Centre Burnie City Council	1,460	23 ↑	South Burnie Beach - toilet, change rooms and carpar...	350	135 ↑
8. Community Consultation - Cultural Precinct Visio...	1,125	-	Safety Upgrades for Upper Burnie Intersection Burnie ...	292	-
9. Public Parking Burnie City Council	931	201 ↑	New Bicycle Pump Track and Mountain Bike Trails for ...	234	-48 ↓
10. Council Burnie City Council	929	75 ↑	View Road Reserve - Pump Track and Cycle Path Bumi...	228	12 ↓
Grand total	69,283	644 ↑	Grand total	7,880	-1,940 ↓

Popular News Items

File Downloads

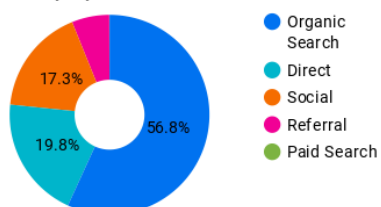
Link Text	Page Title	#	Δ
1. Council Agendas	Council Meetings Burnie City Council	563	51 ↑
2. Burnie Cultural Centre Draft Report	Community Consultation - Cultural Precinct Vision Burnie City Council	348	-
3. Find out what day your rubbish is collected - s...	Waste Collection Burnie City Council	266	-35 ↓
4. Position Description - Grass Care	Parks and Reserves Workers Burnie City Council	168	-
5. recycling week calendar	Recycling Collection Burnie City Council	151	11 ↑
Grand total		7,473	1,522 ↑

Commentary

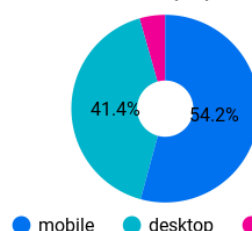
The monthly page views trend has been falling in recent months. The higher view numbers in November and December 2020 were due to interest in Hardwaste and Christmas New Year's eve arrangements. This quarter Jobs pages have increased in popularity due to the recent civil, parks and functions and events officer vacancies advertised.

Community Consultation for the Cultural Precinct was the most popular news item for the past quarter, followed by the Pump Track, service delivery changes and South Burnie beach works. For file downloads the Burnie Gift Card Participating Businesses booklet has dropped in popularity this quarter and in its place are the Cultural Precinct Vision and Position Description for Grass.

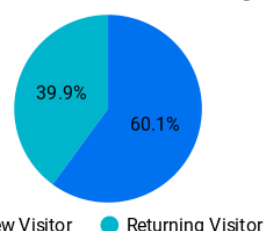
How do people find our site?



What device are people using?



Portion of Visitors Returning





Social Media Quarterly Report

July | August | September 2021



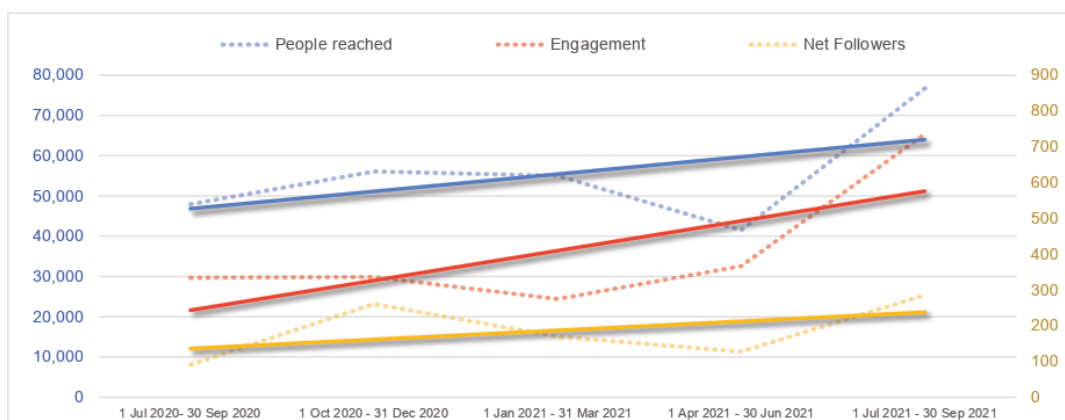
PURPOSE

Burnie City Council uses Social Media platforms to provide information on the work it does and the services it provides, as well as promoting community events and news. It is an important tool for Council to engage with the community.

OUR PLAN

- 1 grow our audience
- 2 develop quality content to keep the community interested and informed
- 3 actively engage with the community

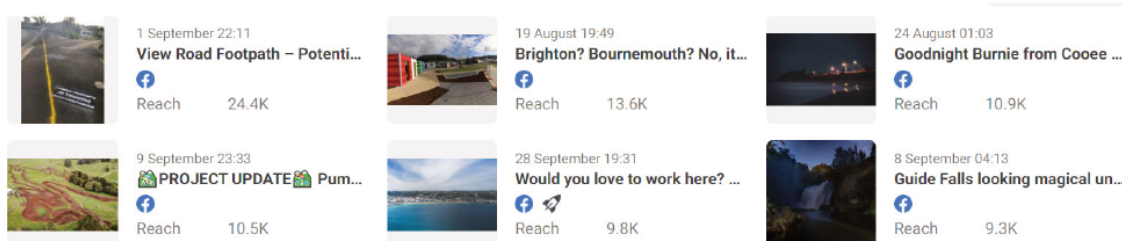
REACH AND ENGAGEMENT



Resourcing time to create quality posts that users like to share each week, has achieved a positive growth trend for Followers, Reach and Engagement over the past year. Social Media users have an expectation that their questions are answered within a few hours for private messages.

Posts that generate engagement include important public announcements that affect residents and visitors, responses to issues that the community feel strongly about, Council project updates, and Images that relate to love of place that we share from our Discover Burnie Instagram page.

TOP 6 PERFORMING FACEBOOK POSTS FOR QUARTER



MINUTES AND REPORTS OF COMMITTEES**AO197-21 BURNIE CITY COUNCIL AUDIT PANEL - CHAIRPERSON'S REPORT - 8 SEPTEMBER 2021**FILE NO: 13/2/2

RECOMMENDATION:

“THAT Council acknowledge receipt of the letter dated 17 September 2021 from the Chairperson of the Burnie City Council Audit Panel.”

SUMMARY

Council’s Audit Panel met on 8 September 2021. A report from the Chairperson is **attached** for the information of Councillors.

There were no formal recommendations for consideration by Council arising from the meeting of the 8 September 2021.

ATTACHMENTS

1  Chairperson's Report - 8 Sept 2021

COUNCIL RESOLUTION**Resolution number: MO180-21****MOVED:** Cr G Simpson**SECONDED:** Cr T Bulle

“THAT Council acknowledge receipt of the letter dated 17 September 2021 from the Chairperson of the Burnie City Council Audit Panel.”

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

Kenneth P Clarke

B.Com. (Tas) MBA (London)

Chartered Accountant17th September 2021

The Mayor
Burnie City Council
PO Box 973
BURNIE TAS 7320

Dear Sir

Summary of Meeting and Key Outcomes from the Audit Panel Meeting held on 8th September 2021

The meeting commenced with 2 Independent Panel Members and 1 Council Member; for the second half of the meeting there was no quorum as the Council appointed member had to be excused, and therefore no matters requiring formal resolution could be passed during the latter half of the meeting.

The meeting was constructive, with respected discussion between Committee members and staff. There were no formal recommendations to Council from this meeting.

Special focus matters for this meeting were: -

Annual Financial Reporting Process

- The TAO reported that Financial Statements were submitted by the due date and that the external audit was progressing well. The TAO were very complimentary of Council staff and stated that the audit had progressed very smoothly.
- The Briefing Paper prepared by the Chief Financial Officer providing commentary on the Financial Statements tabled to the Audit Panel was invaluable in providing context and explanations of the numbers in the Reports.
- Distributions from the Burnie Airport Corporation have been erroneously recorded in prior years Financial Statements and will be rectified in this years Statements.
- The Panel noted that Council have commissioned Deloitte to provide a report for the current year addressing its' investment in Burnie Airport Corporation, and that Deloitte are likely to be retained to provide similar future reports.
- Approximately \$5m of the \$10.398m loan received under the Local Government Loans Program in 2019-2020 remains unspent, and the Panel have requested a high-level reconciliation of the loan funds.

13 Eugene Street, DEVONPORT, Tas 7310

Mob 0438 818 821

clarke42@gmail.com

- Council's asset sustainability challenge is highlighted in the Notes to the Accounts - ie Asset Consumption ratio for Infrastructure assets (45%) is substantially below the mandated benchmark (60%) and below for Buildings (58% v 60%). Council staff have acknowledged the need to form a plan to address this issue in the medium term, and the Audit Panel will be looking for evidence of progress toward improving these ratios.
- The Panel noted a \$3.4m Capital Expenditure underspend in the 2020-2021 year. Staff assured the Panel that the current outstanding capital works are being addressed and actions will be put in place to ensure capital expenditure projects are realistic and delivered in line with budgeted timeframes.
- The Panel questioned the process and timeliness of capitalising assets as projects are completed. The Director Corporate and Commercial Services indicated that the process was under review and that improvements should be evident into the future.

Annual Plan & Budget Estimates

- The Audit Panel were provided with a copy of Council's Annual Plan and Budget Estimates. The information contained in this document were considered by the Panel at the previous special meeting on July 23rd, and comments and feedback were provided to staff at that meeting.
- A document outlining the timeline for next year's Annual Plan and Budget process was tabled, and the Panel look forward to its' implementation in the coming year, with subsequent improved outcomes.
- The Panel were provided with a draft copy of Council's 4-year Plan 2022-2026 that had been taken to a workshop. Council's previous Corporate Plan 2020-2024 did not provide strategic direction to Council and had not been brought to the Audit Committee for comment and endorsement. The Panel understands that Council is in the process of preparing a Strategic Plan that complies with Section 66 of the Local Government Act (ie a 10 year plan).
- Examples of Source Documents (Service Level Plans) to be introduced supporting the Annual Plan and Budget process were provided to the Panel. These documents will continue to be developed and will be used by the General Manager as an accountability tool and by the Chief Financial Officer in identifying major cost drivers of Council's budget model.

Review of Compliance Register Audit Reports

- The Director Corporate and Commercial Services in conjunction with staff from the TAO gave an update on the status of previous TAO Audit Findings. Several TAO recommendations from prior audits have been completed and closed; currently 2 findings remain outstanding and are being progressed – these are Council's cyber security risk and controls; and the valuation of Council's investment in Burnie Airport Corporation.

Progress against Council's Annual Plan

- It was noted that many actions were either deferred or listed as "in progress"; some actions still in progress would be tracked by the EMT through 2021-22.
- Council's 2021-22 Annual Plan will consist of 8 key focus areas rather than many Strategies and associated Actions (the 2020-21 Plan consisted of 47 strategies and more than 60 actions). The Panel endorse this approach as it is likely to assist staff in knowing what activities are most important and where to focus their attention.

Review of Council Policies

- Minor amendments to the policy were suggested, and the policy will be re-tabled at the December meeting for approval and endorsement.

Review of Gifts & Benefits Register

- It was suggested that -
 - independent Audit Panel members should also complete an annual declaration; and,
 - contractors have a clause included in their contracts in relation to the receipt of gifts and benefits.

Review of Insurance Coverage

- Council's past excellent Workers Compensation claims history, and subsequent relatively low premium was noted.
- Staff provided assurance that they were unaware of any gaps in the insurance coverage and that Council is not self-insuring any known and obvious risks.
- The Panel suggested that a quote be sought from Council's broker for the Crime Insurance policy that is currently provided through LGAT, as it is possible given BCC's claim history (that is Nil), BCC is subsidising other Council's with higher crime rates.

The Panel considered several other matters, as noted in the minutes.

I would take this opportunity to congratulate Council staff on successfully progressing the Financial Statements to the point where they were available for external audit by the Tasmanian Audit Office. The Financial Statements appear to have been accurately prepared, and in a timely manner. Staff were able to provide answers to many questions in this meeting around details of the Statements, or where necessary have undertaken to provide responses on notice. This process is both a daunting and tedious task each year and would have been even more so this year for new staff, employed in the organisation for a short period, and not for the entire period under review. I believe TAO staff were similarly appreciative of Council staff efforts.

Yours faithfully

Kenneth Clarke

Kenneth Clarke

13 Eugene Street, DEVONPORT, Tas 7310

Mob 0438 818 821

clarke42@gmail.com

MINUTES AND REPORTS OF COMMITTEES**AO198-21 BURNIE CITY YOUTH COUNCIL SPECIAL COMMITTEE
UNCONFIRMED MINUTES OF MEETING HELD ON 16 SEPTEMBER
2021****FILE NO: 2/5/34**

RECOMMENDATION:

“THAT the Unconfirmed Minutes of the meeting of the Burnie City Youth Council Special Committee held on 16 September 2021, be received and noted.”

SUMMARY

The Youth Councillors had a tour of the Headspace facility and learnt about the services and events they provide for young people.

Phil Hrstich, Weed Officer from Burnie City Council, also attended the meeting and spoke about environmental matters such as weeds, clean-up of urban waterways, Landcare and Wildcare. Youth Councillors discussed opportunities for students to form working groups to clean up areas near their schools, and education of the REDcycle Program and FOGO.

Youth Councillors also discussed upcoming activities to be held at their schools and shared ideas.

ATTACHMENTS

- 1 [!\[\]\(896151ec231b70900e969d67696ca48d_img.jpg\)](#) Burnie City Youth Council Special Committee - Unconfirmed Minutes 16 September 2021

COUNCIL RESOLUTION**Resolution number: MO181-21****MOVED:** *Cr G Simpson***SECONDED:** *Cr K Dorsey****“THAT the Unconfirmed Minutes of the meeting of the Burnie City Youth Council Special Committee held on 16 September 2021, be received and noted.”***

For: Cr S Kons, Cr A Boyd, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr A Keygan, Cr G Simpson, Cr T Bulle, Cr D Pease.

Against:

CARRIED UNANIMOUSLY

Meeting Minutes



Meeting: **BURNIE CITY YOUTH COUNCIL**
 Held on: Thursday 16 September 2021
 Venue: Burnie City Council Chambers
 File No(s): 2/5/34

The meeting opened at 9.30am

		Action
1.	Acknowledgement of Country, Welcome	
2.	<p>Present Youth Councillors: Kyron Lyons (PHS), Amelia Dredge (HPS), Calais Emery (RPS), Thomas Jordan (SMP), Sana Shrestha (BPS), Tahira Stevens (RPS), Abbey Walker (SMP), Amarli Palmer (BPS), Cheala French (HPS), Grace Anderson (LCS), Tahlia Booth (LCS), Kaitlyn Cock (MRC), Jayda Taiaroa (MPS), Charlotte Schumann (RPPS), Deputy Mayor Junior Oliver Ebdon (RPPS), Courtney Brown (CPS), Luka Blackwell (CPS),</p> <p>Apologies Youth Councillors: Mayor Danielle Jones (PHS), Olivia Saward (BHS), Deputy Mayor Jai Mollinson (BHS), Chenae McNaughton (MRC), Caleb Fraser (MPS),</p> <p>Burnie Works Backbone Team in attendance: Project Officer Olivia Lucas, Allison Daley</p> <p>Burnie City Council Officers in attendance: Deputy Mayor Giovanna Simpson</p>	
3.	<p>Minutes and Correspondence</p> <ul style="list-style-type: none"> Minutes 26 August, 2021 <p>Motion: <i>That the minutes of 26 August 2021 are accepted as a true and accurate record.</i></p> <p><i>Moved: Grace Anderson Second: Abbey Walker CARRIED</i></p>	
4.	<p>Headspace Visit & Guest Speaker: Pippa McMahon Tour of the Headspace facility and learning about the services and events they provide for young people.</p>	
5.	<p>Guest Speaker Phil Hrstich - Weed Officer from Burnie Council</p> <ul style="list-style-type: none"> - Environmental issues regarding weeds - Clean up of urban waterways – Romaine Park one example - Landcare – helps farmers and community to protect waterways, some examples are: Cooe to Camdale Coastcare, Friends of Burnie Penguins. - Wildcare looks after local creeks 	
6.	<p>Next Steps: Environment</p> <ul style="list-style-type: none"> - Opportunity for students to form Working Groups at Schools to clean up an area near the school. - REDCycle Program for consumers to keep plastic bags and packaging out of landfill. Some examples: biscuit packets, bubble wrap, chip packets, chocolate bar wrappers. 	

		Action
	<ul style="list-style-type: none"> - Food Organics Garden Organics (FOGO) bins is for food and garden waste such as kitchen scraps, lawn clippings and garden debris. Using FOGO bins reduces landfill by 50%. 	
7.	<p>Business Arising</p> <ul style="list-style-type: none"> - Tasmanian Youth Advisory Summit on Friday 8 October – 9am to 4.30pm at West Tamar. <ul style="list-style-type: none"> o Attending will be Deputy Mayor Giovanna Simpson, Kryon Lyons and Cheala French. - Library Movie Night on 29 October, capacity 30 people <ul style="list-style-type: none"> o Costume theme – PJs o Will do up a poster for event <p>Video options:</p> <ul style="list-style-type: none"> - Horrid Henry the Movie – yes - Tad, the lost Explorer - Best Friend from Heaven - Justin and the Knights of Valor – yes - Victor and the Secret of Crocodile Mansion - Operation Christmas List <ul style="list-style-type: none"> - Pink Up Burnie <ul style="list-style-type: none"> - Email the Pink donation page link out to schools 	
	<p>What is happening at schools? Youth Councillors discussed the activities happening at their schools coming up and shared ideas.</p> <p>Thursday 18 November - End of Year Activity Ideas</p> <ul style="list-style-type: none"> - Laser Tag - Movie - Ice cream - Beach - Lunch 	
8.	<p>Next Meeting The next Youth Council meeting will be held on Thursday 28 October 2021 at 9.15am – 11:30am at the Burnie City Council Chambers.</p> <p style="text-align: right;">Meeting closed: 11.22am</p>	

Signed and dated (upon confirmation at next meeting):

Chairperson_____
Date

AO199-21 NON AGENDA ITEMS

In accordance with the requirements of Regulation 8(5) of the *Local Government (Meeting Procedures) Regulations 2015* a matter may only be discussed at a meeting if it is specifically listed on the agenda of that meeting.

Council by absolute majority may decide at an ordinary meeting to deal with a matter that is not on the agenda if the General Manager has reported:

- (a) the reason it was not possible to include the matter on the agenda; and
- (b) the matter is urgent; and
- (c) that advice has been provided under section 65 of the *Act*.

There were no non agenda items.

There being no further business the Mayor declared the Meeting closed at 8.20pm.

CERTIFICATION OF MINUTES AS A TRUE RECORD

These minutes are confirmed as an accurate record of the Open Session of the Ordinary Meeting of Burnie City Council held on 26 October 2021.

Confirmed:



Simon Overland
GENERAL MANAGER

Date:

15/12/21

Confirmed:



Steven Kons
MAYOR

Date:

15/12/21