



## **MINUTES**

# **Ordinary Meeting**

**TUESDAY, 29 NOVEMBER 2022**

**7.00PM**

**CITY OFFICES, 80 WILSON STREET, BURNIE**



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## OPEN SESSION

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**MINUTES OF THE OPEN SESSION ORDINARY MEETING  
OF THE BURNIE CITY COUNCIL  
HELD AT THE CITY OFFICES ON TUESDAY, 29 NOVEMBER 2022**

**HOURL:** 5.58pm – 6.00pm  
7.07pm – 7.32pm

**TIME OCCUPIED:** 27 minutes

**PRESENT:** Mayor T Brumby, Deputy Mayor G Simpson, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease

**Officers in Attendance:**

General Manager (S Overland), Director Corporate (B Lynch), Director Works and Services (D White), Executive Manager Development Services (S Pearce), Executive Manager Compliance Services (M Peisker), Chief Financial Officer (B Pilgrim), Executive Manager Corporate Governance (M Neasey), Governance Officer (N French) and Communications and Engagement Advisor (K Kong)

**APOLOGIES:** Cr A Keygan

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**‘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
AC108-22 COUNCILLORS DECLARATIONS OF INTEREST	15(2)(g)
AC109-22 CONFIRMATION OF MINUTES OF THE 'CLOSED SESSION' MEETING OF COUNCIL HELD ON 18 OCTOBER 2022	15(2)(g)
AC110-22 APPLICATIONS FOR LEAVE OF ABSENCE	15(2)(h)
AC111-22 BURNIE AIRPORT CORPORATION - QUARTERLY REPORT SEPTEMBER 2022	15(2)(g)
AC112-22 GENERAL MANAGER'S REPORT - CLOSED SESSION	15(2)(i)
AC113-22 LGAT GENERAL MEETING - ELECTED REPRESENTATIVES WORK HEALTH AND SAFETY REVIEW	15(2)(e)
AC114-22 NON AGENDA ITEMS	15(2)(g)
AC115-22 MATTERS CONSIDERED IN CLOSED SESSION	15(2)(g)
AC116-22 AUTHORISATION TO DISCLOSE CONFIDENTIAL INFORMATION	15(2)(g)
AC117-22 COMPLETION OF CLOSED SESSION / MEETING ADJOURNMENT	15(2)(g)

**RECOMMENDATION**

***“THAT the meeting be closed to the public to enable Council to consider agenda items AC108-22 to AC117-22 which are confidential matters as prescribed in Clause 15 of the Local Government (Meeting Procedures) Regulations 2015”***

**COUNCIL RESOLUTION****Resolution number: MO214-22*****MOVED: Cr K Dorsey******SECONDED: Cr D Pease******“THAT the meeting be closed to the public to enable Council to consider agenda items AC108-22 to AC117-22 which are confidential matters as prescribed in Clause 15 of the Local Government (Meeting Procedures) Regulations 2015”*****For: Cr S Kons, Cr T Brumby, Cr K Dorsey, Cr C Lynch, Cr G Simpson, Cr D Pease.****Against:*****CARRIED UNANIMOUSLY***

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
AC108-22	Councillor Declarations of Interest	A report to consider any declarations of interest by Councillors in any matter in the Agenda
AC109-22	Confirmation of Minutes of the Closed Session Meeting of Council held on 18 October 2022	A motion to confirm the Minutes of the previous meeting
AC110-22	Applications for Leave of Absence	A report to consider any requests for leave of absence by a Councillor
AC111-22	Burnie Airport Corporation Pty Ltd – Quarterly Report	A report to receive the quarterly report from Burnie Airport Corporation, of which Council is a shareholder
AC112-22	General Manager's Report – Closed Session	A report that considers various operational updates of a confidential nature
AC113-22	LGAT General Meeting – Elected Representatives Work Health and Safety Review	A report that considers the LGAT Elected Representatives Work Health and Safety Review
AC114-22	Non Agenda Items	A report to consider dealing with any matter that is not on the Council Agenda
AC115-22	Matters Considered in Closed Session	A report containing a brief description of all reports considered by Council in the Closed Session
AC116-22	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
AC117-22	Completion of Closed Session/Meeting Adjournment	This report confirms the completion of the Closed Session

**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

## 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 Aboriginals as the traditional owners of the land on which we are meeting and on which this building stands.***

## VIDEO RECORDING AND LIVE STREAMING

It is noted that the open session of the meeting will be video recorded and live streamed. The live stream is accessible from <https://webcast.burnie.tas.gov.au/>

The video 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 Pastor Jeff Weston from Combined Church of Burnie.

## AO197-22 COUNCILLORS 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.

There were no declarations of interest.



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**AO198-22 CONFIRMATION OF MINUTES OF THE 'OPEN SESSION' MEETING  
OF COUNCIL HELD ON 18 OCTOBER 2022****RECOMMENDATION:**

***“THAT the minutes of the ‘Open Session’ of the Burnie City Council, held at the City Office on 18 October 2022, be confirmed as true and correct.”***

**COUNCIL RESOLUTION**

**Resolution number: MO215-22**

***MOVED: Cr G Simpson***

***SECONDED: Cr D Pease***

***“THAT the minutes of the ‘Open Session’ of the Burnie City Council, held at the City Office on 18 October 2022, be confirmed as true and correct.”***

**For:** Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.

**Against:**

***CARRIED UNANIMOUSLY***

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**PUBLIC QUESTION TIME****AO199-22 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.

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**Our Process for Public Questions**

All public questions are required to be submitted by 5pm the Friday before the Council Meeting. You can submit your question online at [www.burnie.tas.gov.au](http://www.burnie.tas.gov.au) or obtain a form from Customer Services. There is a limit of two questions per person.

Please note:

- You do not need to be present at the meeting to ask your question
- If you are in attendance at the meeting, you will be invited by the Mayor to read out your question. Please use the microphone as directed
- 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

Neville Charles of Burnie:

**1) *The evidence does council have to support its public allegation the local community members are interfering with barricading on the Upper Natone Road?***

The Mayor provided the following response:

The Acting General Manager at that time, advises me that the evidence is drawn from the fact that every day since 18 October 2022 when the road was initially closed, our Council staff have been required to be onsite to replace the barricades that support the road closures.

These barricades have not only been shifted on a daily basis, but have been vandalised by the perpetrators which is illegal. Tasmania Police have subsequently been advised for this reason, and on the basis that those that continue to move the barricades are seriously jeopardising the safety of our community.

As you well know, this road is closed to the public because there is a significant disruption to the embankment and at this time, until engineering advice is finalised, GeoTon Engineers are indicating that should the embankment give way, it will go

quickly and without warning, potentially causing serious harm – or worse – to anyone on that road.

**2) Will council issue a public apology for slandering local community members?**

The Mayor provided the following response:

No because the Council have not in any way slandered the community. The comments are reflective of both the evidence of what is occurring to the road barricades on a daily basis and are informed by information that the local community continues to provide to the Council.

Ian Jones of Burnie:

**1) Will Council consider offering a trial of free parking at the MSCP on Saturdays over the summer period to evaluate what revenue impact it has for CBD businesses and if it increases foot traffic and vibrancy of the area?**

The Mayor provided the following response:

I will respond very quickly to that before your second question. We have only been elected now for a week, but we will have a conversation around this but as yet we haven't met to discuss it so we will get back to you.

**2) Will Council consider trialling the removal of the street dining permit for outside seating for cafes and restaurants over the current cruise ship season to stimulate our hospitality sector and to add some vibrancy to the city?**

The Mayor provided the following response:

Thank you for that question. I appreciate that sentiment Ian. Again, we have not yet had an opportunity as a Council to discuss this but understand the urgency around this and appreciate you bringing it to us and we will get back to you.

Les Agar of Burnie:

**1) On Wednesday 9th November at approximately 1445 I turned right off Little Alexander Street Burnie into High Street, as I made the turn my phone rang which I needed to answer as I was expecting an important call I needed to answer, as it is unsafe and illegal to use phones whilst driving I pulled over into a vacant parking bay to take the call, there were no other vehicles parked in High Street at the time. As I answered the call two parking inspectors approached my vehicle with the male inspector making a gesture which I interpreted to be an inquiry as to if I had paid to park, I wound down my window to inform the parking inspector I was just taking the call and would move on, my vehicle engine was still running at the time. I was then told "you can't park here without paying and must move on" again I said I was just taking a quick call and would move on directly, the male inspector then said, "you can't park here unless you put at least 10 cents in the meter, do you have 10 cents" I**

*replied "no". The inspector then proceeded to use the machine to write a parking ticket.*

*I will put all my questions below.*

*1. Is it normal for parking inspectors to be so rigid and are they encouraged to use discretion in such circumstances?*

*2. Do Parking inspectors have a quota or KPI to reach a certain number of infringements each shift?*

*3. Are parking inspectors permitted to stand next to parking machines or vehicles where expiry is imminent in order to issue parking infringements?*

The Mayor provided the following response:

Thank you for coming along and presenting this. Your questions relate to an operational matter that I will refer to the General Manager and ask that he respond to you directly.

I do want to respond to a policy aspect to your question, relating to KPI's quotas. Council does not have a policy that parking officers need to issue a specified number of infringements each shift. So our General Manager will be in contact with you Les.

Taylor Woodward of Burnie:

**1) Will Council include upgrades to the Upper Burnie Memorial Hall in the 2023 Capital Works Budget to increase and support community use and maximise community benefit in line with the goal 'community facilities to support liveability' in Burnie City Council's 4 Year Plan 2022-2025?.**

The Mayor provided the following response:

Council has not begun its budget process for the 2023-24 financial year. We will include this issue in our deliberations, where it can be assessed against other priorities.

**2) How will Council consult with and then act on, the community's needs and ideas for the Upper Burnie Memorial Hall upgrades?**

The Mayor provided the following response:

Council is committed to ensuring that we have strong consultation processes with our community, particularly in determining budget priorities. To that end, Council will issue a draft budget for community consultation and comment, including our annual capital works program.

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**QUESTIONS WITHOUT NOTICE****AO200-22 QUESTIONS WITHOUT NOTICE****FILE NO: 15/5/5**

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**Questions without Notice**

Questions without notice may be asked by councillors, in accordance with Regulation 29 of the *Local Government (Meeting Procedures) Regulations 2015*.

The Regulation provides that a councillor may ask a question of the chairperson, another councillor, or the general manager – Reg 29(1).

In putting a question without notice at a meeting, a councillor must not offer an argument or opinion, or draw any inference or make any imputations, except so far as may be necessary to explain the question – Reg 29(2).

The Chairperson must not permit any debate of a question without notice, or its answer – Reg 29(3).

The Chairperson, councillor or general manager who is asked a question without notice at a meeting may decline to answer the question – Reg 29(4).

The Chairperson may refuse to accept a question without notice if it does not relate to the activities of the Council – Reg 29(5).

The Chairperson may require a councillor to put a question without notice in writing – Reg 29(7).

The Mayor facilitated responses to Questions Without Notice as raised by Councillors.

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**CORPORATE AND COMMERCIAL SERVICES****AO201-22 CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEAR ENDING  
30 JUNE 2022**

FILE NO: 13/2/3

PREVIOUS MIN:

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**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 2022; and***
- 2) Note the Independent Auditor’s Report received by the Tasmanian Audit Office for the year ending 30 June 2022.”***

**2.0 EXECUTIVE SUMMARY****Purpose and Background**

This report includes the final consolidated financial statements of the Council for the 2021-22 financial year together with the audit opinion issued by the Tasmanian Audit Office (TAO). Both of these documents are attached.

**Key Issues**

Council turned around its operating financial performance by \$2.052m from 2020-21 financial year, achieving a small operating (underlying) surplus of \$131,000 for the 2021-22 financial year.

Council improved its cash position, being its ability to meet its financial obligations in the short and long term and improved its delivery of its capital program with an improved focus on the renewal of existing assets. The TAO is yet to issue the Memorandum of Audit Findings. This will be tabled to the Council when made available.

**3.0 SUPPORTING INFORMATION****Strategic Alignment**

This report aligns with the Council Plan Key Enabler – *Financial Management*.

**Legal**

Council must prepare financial statements and have them audited in accordance with section 84 of the *Local Government Act 1993*. Council has met these requirements.

**Finance**

There are no financial implications related to the 2022-23 Annual Plan and Budget Estimates that arise from this report.

**Relation to Council Policy**

The financial metrics in which the Council evaluate its performance within its Long Term Financial Management Strategy are outlined in the financial statements, assessed against the performance achieved.

**Discussion**

Further information is provided as attachments to this report.

**Health and Safety**

There are no health and safety impacts resulting from this report.

**Risk**

There are no identified risks that require consideration in relation to this report.

**Environmental Sustainability**

There are no environmental sustainability impacts to be considered in this report.

**Consultation**

Relevant Council officers have been consulted in the preparation of this report.

**Conflict Of Interest**

No member of Council staff, or other person engaged under a contract, involved in advising on or preparing this report has declared a material or general conflict of interest in relation to the matter of the report.

**4.0 DETAIL**

A paper with further analysis covering the following aspects is attached to this report:

- Performance against key performance indicators;
- High level financial statement analysis including:

- material movements against budget for the statement of comprehensive income;
- asset movements;
- borrowing portfolio and maturity profile;
- cash management and position.

**ATTACHMENTS**

- 1. [Financial Statement Analysis](#)
- 2. [Financial Statements 2021-22](#)

**COUNCIL RESOLUTION**

**Resolution number: MO216-22**

**MOVED:** *Cr D Pease*

**SECONDED:** *Cr C Lynch*

***“THAT Council:***

- 1) Receive the audited Consolidated Financial Statements in accordance with the Local Government Act 1993 for the year ending 30 June 2022; and***
- 2) Note the Independent Auditor’s Report received by the Tasmanian Audit Office for the year ending 30 June 2022.”***

**For:** Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.

**Against:**

***CARRIED UNANIMOUSLY***



### Council Performance against Key Performance Indicators

There are a number of measures Council performance is assessed against. A snapshot of these is below

Target Measure	Description of Measure	Source	Calculation	Benchmark	Outcome 2021-22	Results (rounded to nearest thousand)			
						2021-22	2020-21	2019-20	2018-19
Operating Margin	Measures operating effectiveness	Financial Management Strategy 2021-31	Recurrent Income divided by Recurrent Expenses	=1	Met	1.05	0.93	0.99	
Current Ratio	Measures council's ability to pay its short term financial obligations.	Financial Management Strategy 2021-31	Current Assets divided by Current Liabilities	>1.10	Met	2.84	1.78	2.49	
Consolidated underlying surplus	Revenue less expenses for the financial year. Adjusts the net result to remove one off items that are not part of council's normal day to day operations to understand how Council has performed.	Financial Statements Note 10.2 (a)	See financial statements note	\$0	Met	\$131,000	(\$1,921,000)	(\$851,000)	(\$1,296,000)
Consolidated underlying surplus ratio	A positive percentage indicates a surplus result. A negative percentage indicates a deficit result. The higher the percentage the higher the surplus.	Financial Statements Note 10.2 (b)	See financial statements note	>0%	Met	0.38%	(5.77%)	(2.44%)	(3.85%)
Consolidated net financial assets / (liabilities)	Measures how much liquid assets the council has left after allowing for financial liabilities.	Financial Statements Note 10.2 (c)	See financial statements note	\$0	Not Met	(\$1,895,000)	(\$2,344,000)	\$866,000	\$799,000
Consolidated net financial assets / (liabilities) ratio	Measures the extent to which net liabilities can be met by operating income. A falling ratio indicates capacity to meet obligations in strengthening.	Financial Statements Note 10.2 (d)	See financial statements note	0% to (50%)	Met	(5.56%)	(7.04%)	2.49%	2.37%
Consolidated asset consumption ratio - Buildings	Shows the average 'new' condition left in the depreciable asset class	Financial Statements Note 10.2 (e)	See financial statements note	>60%	Not Met	58%	58%	58%	58%
Consolidated asset consumption ratio - Transport	Shows the average 'new' condition left in the depreciable asset class	Financial Statements Note 10.2 (e)	See financial statements note	>60%	Not Met	45%	45%	45%	45%
Consolidated asset consumption ratio - Drainage	Shows the average 'new' condition left in the depreciable asset class	Financial Statements Note 10.2 (e)	See financial statements note	>60%	Met	60%	60%	60%	60%
Consolidated asset renewal funding ratio	Measures the capacity to fund asset replacements for the future (based on financial management and asset management long term plans)	Financial Statements Note 10.2 (f)	See financial statements note	90%-100%	Met	104%	100%	224%	111%
Consolidated asset sustainability ratio	Compares spending on existing infrastructure, property, plant and equipment (renewal) with depreciation.	Financial Statements Note 10.2 (g)	See financial statements note	100%	Not Met	69%	42%	41%	56%

Overall council performance for 2021-22 has improved compared to previous financial years. Notable improvements were made in

- Achieving an underlying surplus result, after several years of deficits (see consolidated underlying surplus and ratio above)
- Council ability to meet its financial liabilities from operating income (see consolidated net financial liabilities and ratio above)
- Council ability to pay its short term financial obligations (see current ratio above)
- Increased spending on renewal of existing assets, rather than new or upgraded assets (see consolidated assets sustainability ratio above)

### Financial Statements Analysis

#### Financial Performance *(please refer to consolidated statement of comprehensive income)*

Council operating (underlying) result for the 2021-22 financial year was \$131,000. This is a significant improvement on previous year's performance (see KPI table above).

When including items of a capital nature the consolidated net result was \$6.266m. This was due to significant non-monetary contributions of assets associated with subdivisions which is not budgeted as it cannot be reliably estimated at the start of the year.

The consolidated total comprehensive result was \$39.004m, which includes significant increases in revaluations of assets due to strong market growth in asset prices.

Please find below an explanation of items that have moved significantly from the Annual Plan and Budget Estimates 2021-22. All figures are consolidated.

	Consolidated results				
	Revised Budget 2021-22	Actual 2021-22	Var \$	Var %	
	\$'000	\$'000	\$'000		Explanation of material movements (more than +/- 5% variations)
<b>Income from continuing operations</b>					
<b>Recurrent income</b>					
Rates and Charges	23,780	23,789	9	0%	
Statutory fees and fines	988	913	(75)	-8%	Parking fines revenue less than budgeted by 49k (less fines are being incurred due to availability of easy park app). Application notification fees were less than budget by \$10k. The balance was in a range of smaller areas.
User Fees	3,985	4,321	336	8%	
	1,782	3,894	2,112		During the year the budget for financial assistance grants (FAG) was revised to exclude the prepayment of the next financial year normally received, due to economic and political uncertainty. Subsequently the Commonwealth Government paid 75% of the Financial Assistance Grant for Council in advance of the 2022-23 financial year, resulting in a \$2.219m increase in revenue earned against budget.
Grants				119%	Please note that the timing of FAG payments received is adjusted for in the underlying surplus calculated in Note 10.2 of the financial statements.
Interest	183	229	46	25%	Interest received was higher by \$37k due to better returns generated on term deposit investments than budgeted with the balance due to rates penalty interest charged.
Other income	542	657	115	21%	This includes revenue recognised for volunteer services of \$126k which is not budgeted at the start of the year due to not being able to be estimated reliably. This nets off against expenditure for volunteer services.
Investment Income	958	994	36	4%	A special dividend of \$166k received from Taswater offset by the elimination of the TASCUM dividend for 20-21 received of \$130k on consolidation.
Reimbursements	362	302	(60)	-17%	Workers Compensation reimbursements were lower than budget by \$16k reflecting less than expected claims due to less loss time injuries than expected.
Share of profit of joint venture	0	262	262	0%	A dividend from the Burnie Airport was not budgeted for 21-22 but received due to further land sales at the airport.
	32,580	35,361	2,781		
<b>Capital income</b>					
Capital Grants	2,118	2,600	482	23%	Reflects income recognised from delivery of performance obligations associated with externally funded capital projects. See note 2.4 in financial statements for details.
Net gain / (loss) on disposal of property, infrastructure, plant and equipment	0	(360)	(360)	0%	This item was not budgeted in 21-22 due to inability to estimate reliably. This item has been budgeted for 2022-23 financial year.
Non-monetary contributions	0	2,621	2,621	0%	This item was not budgeted in 21-22 due to inability to estimate reliably. This is contributions of assets from subdivisions.
	2,118	4,861	2,743		
<b>Total income from continuing operations</b>	34,698	40,222	5,524		
<b>Expenses from continuing operations</b>					
Employee benefits expense	(11,037)	(10,792)	245	-2%	
Materials & services	(10,721)	(10,706)	15	0%	
Depreciation and amortisation expense	(8,480)	(8,619)	(139)	2%	
impairment losses on receivables	(1)	70	71	-7100%	The provision for doubtful debts was adjusted as part of the EOFY process, reflecting better collections than expected.
finance costs	(190)	(192)	(2)	1%	
other operating expenses	(3,484)	(3,717)	(233)	7%	This includes expenses recognised for volunteer services of \$126k which is not budgeted at the start of the year due to not being able to be estimated reliably. This nets off against revenue for volunteer services.
<b>Total expenses from continuing operations</b>	(33,913)	(33,956)	(43)	0%	
<b>Result from continuing operations</b>	785	6,266	5,481	698%	
<b>Net result for the year</b>	785	6,266	5,481	698%	
<i>+ve \$ var is better than budget</i>					
<i>-ve \$ var is worse than budget</i>					

#### Financial Position (refer to consolidated statement of financial position)

Total assets increased to \$481.379m as at 30 June 2022 compared to \$443.821m at 30 June 2021. This is an increase of \$37.558.

The majority of this increase relates to property plant and equipment acquisitions, constructed assets (from work in progress), depreciation and disposals. Further details are available in Note 6.1 (see page 29 *Movements in carrying amounts of property plant and equipment*).

The current loan portfolio of council and its maturity profile is below (values are the loan balance at the end of that financial year). Council won't discharge all its current loans until the 2029-30 financial year.

Loan Description	Start	Finish	Portion	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32
Fernglade Bridge \$1m - 4.63% fixed	30/06/2014	30/06/2024	Total	238,183	121,817	-								
			Current	116,367	121,817									
			Non Current	121,817	-									
Covid Concessional Loan \$10.4m - 1.83% fixed	26/06/2020	26/06/2030	Total	8,467,438	7,475,251	6,464,823	5,435,820	4,387,900	3,320,716	2,233,913	1,127,130	-	-	-
			Current	992,187	1,010,428	1,029,003	1,047,920	1,067,185	1,086,803	1,106,783	1,127,130	-	-	-
			Non Current	7,475,251	6,464,823	5,435,820	4,387,900	3,320,716	2,233,913	1,127,130	-	-	-	-
Total Loans			Total	8,705,622	7,597,068	6,464,823	5,435,820	4,387,900	3,320,716	2,233,913	1,127,130	-	-	-
			Total Current	1,108,554	1,132,244	1,029,003	1,047,920	1,067,185	1,086,803	1,106,783	1,127,130	-	-	-
			Total NC	7,597,068	6,464,823	5,435,820	4,387,900	3,320,716	2,233,913	1,127,130	-	-	-	-

**Cash Management and Position** (refer to consolidated statement of cash flows and consolidated statement of financial position)

At 30 June 2022 Council had \$10.580m in cash. After accounting for restricted funds the available cash balance was \$9.462m (see note 4.1 in the financial statements).

Restricted funds are funds that have been received for a specific purpose and cannot be spent otherwise.

In addition, Council held \$7.512m in term deposits at 30 June 2022.

The cash balance is underpinned by borrowings of \$8.706m as at 30 June 2022.

It is worth noting that the cash balance also includes rates and charges paid in advance of \$0.970m (see note 7.1 in the financial statements) which were received in advance of 2022-23 rates being levied.

During 2021-22 financial year there was a capital program underspend of \$1.294m. If all capital projects were delivered as planned the cash balance would be lower.

The Tasmanian Audit Office (TAO) provides guidance on the levels of cash that Councils should hold, in order to sustain operational needs and withstand unforeseen events. As part of its long term Financial Management Strategy, the Council targets a cash buffer in line with the TAO advice, of between 3 to 6 months cash for operational purposes.

As at 30 June 2022 Council held 4 months coverage of operational expenses, within the TAO benchmark for adequate cash cover.

Council invests surplus funds not required for daily operations in short term investments to generate returns in accordance with its Treasury Policy.

# **Burnie City Council**

## **Consolidated Financial Report**

For the Year Ended 30 June 2022

**Burnie City Council****Contents****For the Year Ended 30 June 2022**

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## Burnie City Council

**Consolidated Statement of Comprehensive Income**  
**For the Year Ended 30 June 2022**

		Consolidated		Council		
		Actual	Actual	Actual	Actual	Budget
		2022	2021	2022	2021	2022
	Note	\$'000	\$'000	\$'000	\$'000	\$'000
Income from continuing operations						
Recurrent income						
Rates and charges	2.1	23,789	22,926	23,789	22,926	23,780
Statutory fees and fines	2.2	913	907	913	907	988
User fees	2.3	4,321	4,094	4,321	3,569	3,985
Grants	2.4	3,894	3,511	3,894	3,511	1,782
Interest	2.6	229	181	229	180	183
Other income	2.7	657	565	657	535	542
Investment income	2.8	994	414	1,124	449	958
Reimbursements		302	425	302	425	362
Share of profit of joint venture		262	331	262	331	-
		35,361	33,355	35,491	32,833	32,580
Capital Income						
Capital grants received specifically for new or upgraded assets	2.4	2,600	1,920	2,600	1,920	2,118
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.9	(360)	584	(360)	588	-
Non-monetary contributions	2.5	2,621	394	2,621	394	-
		4,861	2,898	4,861	2,902	2,118
Total income from continuing operations						
		40,222	36,253	40,352	35,735	34,698
Expenses from continuing operations						
Employee benefits expense	3.1	(10,792)	(13,048)	(10,792)	(12,606)	(11,037)
Materials & services	3.2	(10,706)	(10,971)	(10,706)	(11,282)	(10,721)
Depreciation and amortisation expense	3.3	(8,619)	(8,228)	(8,619)	(7,937)	(8,480)
Impairment losses on receivables	3.4	70	150	70	150	(1)
Finance costs	3.5	(192)	(226)	(192)	(226)	(190)
Other operating expenses	3.6	(3,717)	(3,482)	(3,717)	(3,482)	(3,484)
Total expenses from continuing operations						
		(33,956)	(35,804)	(33,956)	(35,381)	(33,913)
Result from continuing operations						
		6,266	449	6,396	354	785
Net result for the year						
		6,266	449	6,396	354	785
Other comprehensive income						
Items that will not be reclassified subsequently to surplus or deficit						
Net asset revaluation increment/(decrement) - Council	9.1	31,074	4,732	31,074	4,732	-
Fair value adjustment on equity investment - investment in Water Corporation	5.1	1,664	8,735	1,664	8,735	-
Total other comprehensive income						
		32,738	13,468	32,738	13,468	-
Total comprehensive result						
		39,004	13,917	39,134	13,822	785

The accompanying notes form part of these financial statements.

## Burnie City Council

## Consolidated Statement of Financial Position

As At 30 June 2022

		Consolidated		Council	
		2022	2021	2022	2021
	Note	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	4.1	10,580	11,340	10,580	10,468
Trade and other receivables	4.3	3,435	3,406	3,435	2,959
Contract assets	4.4	495	658	495	658
Investments	4.2	7,512	-	7,512	-
Inventories		66	122	66	122
Prepayments		439	152	439	152
TOTAL CURRENT ASSETS		22,527	15,678	22,527	14,359
<b>NON-CURRENT ASSETS</b>					
Investment in Water Corporation	5.1	64,551	62,888	64,551	62,888
Investment in joint ventures	5.2	3,341	3,256	3,341	3,256
Investments in subsidiaries	5.3	-	-	-	2,103
Property, infrastructure, plant and equipment	6.1	390,960	356,999	390,960	355,908
Investments	6.2	-	5,000	-	5,000
TOTAL NON-CURRENT ASSETS		458,852	428,143	458,852	429,156
TOTAL ASSETS		481,379	443,821	481,379	443,515
<b>LIABILITIES</b>					
<b>CURRENT LIABILITIES</b>					
Trade and other payables	7.1	3,447	2,805	3,447	2,767
Trust funds and deposits	7.2	132	132	132	132
Contract liabilities	7.3	986	529	986	529
Provisions	7.4	2,254	3,452	2,254	3,311
Interest bearing loans and borrowings	8.1	1,109	1,333	1,109	1,333
TOTAL CURRENT LIABILITIES		7,928	8,250	7,928	8,072
<b>NON-CURRENT LIABILITIES</b>					
Provisions	7.4	122	134	122	134
Interest bearing loans and borrowings	8.1	7,597	8,706	7,597	8,706
TOTAL NON-CURRENT LIABILITIES		7,719	8,839	7,719	8,840
TOTAL LIABILITIES		15,647	17,089	15,647	16,912
NET ASSETS		465,732	426,732	465,732	426,603
<b>EQUITY</b>					
Reserves	9.1	182,795	150,057	182,795	150,057
Accumulated surplus		282,937	276,674	282,937	276,544
TOTAL EQUITY		465,732	426,732	465,732	426,603

The accompanying notes form part of these financial statements.

## Burnie City Council

Consolidated Statement of Changes in Equity  
For the Year Ended 30 June 2022

2022

		Consolidated			
		Accumulated surplus	Asset revaluation reserve	Fair value reserve	Total
		\$'000	\$'000	\$'000	\$'000
Note					
	<b>Balance at 1 July 2021</b>	<b>276,674</b>	<b>145,052</b>	<b>5,006</b>	<b>426,732</b>
	Net result for the year	6,266	-	-	6,266
	<b>Other comprehensive income</b>				
	Fair value adjustments	-	-	1,664	1,664
	Net asset revaluation increment/(decrement)	-	31,074	-	31,074
	<b>Balance at 30 June 2022</b>	<b>282,937</b>	<b>176,126</b>	<b>6,669</b>	<b>465,732</b>
	<b>Balance at 1 July 2020</b>	<b>276,225</b>	<b>136,317</b>	<b>274</b>	<b>412,816</b>
	Net result for the year	449	-	-	449
	<b>Other comprehensive income</b>				
	Fair value adjustments	-	8,735	-	8,735
	Net asset revaluation increment/(decrement)	-	-	4,732	4,732
	<b>Balance at 30 June 2021</b>	<b>276,674</b>	<b>145,052</b>	<b>5,006</b>	<b>426,732</b>

2022

		Council			
		Accumulated surplus	Asset revaluation reserve	Fair value reserve	Total
		\$'000	\$'000	\$'000	\$'000
Note					
	<b>Balance at 1 July 2021</b>	<b>276,545</b>	<b>145,052</b>	<b>5,006</b>	<b>426,603</b>
	Net result for the year	6,396	-	-	6,396
	<b>Other comprehensive income</b>				
	Fair value adjustments	-	-	1,664	1,664
	Net asset revaluation increment/(decrement)	-	31,074	-	31,074
	<b>Balance at 30 June 2022</b>	<b>282,937</b>	<b>176,126</b>	<b>6,669</b>	<b>465,732</b>
	<b>Balance at 1 July 2020</b>	<b>276,191</b>	<b>136,316</b>	<b>274</b>	<b>412,781</b>
	Net result for the year	354	-	-	354
	<b>Other comprehensive income</b>				
	Fair value adjustments	-	-	4,732	4,732
	Net asset revaluation increment/(decrement)	-	8,735	-	8,735
	<b>Balance at 30 June 2021</b>	<b>276,545</b>	<b>145,052</b>	<b>5,006</b>	<b>426,603</b>

The accompanying notes form part of these financial statements.

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## Burnie City Council

Consolidated Statement of Cash Flows  
For the Year Ended 30 June 2022

Note	Consolidated		Council	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Rates	23,433	23,285	23,433	23,285
User charges (inclusive of GST)	4,744	4,833	4,744	3,813
Grants (inclusive of GST)	3,736	3,231	3,736	3,231
Interest received	185	164	185	163
Investment revenue from Water Corporation	994	414	994	414
Statutory fees and charges	914	907	914	907
Payments to employees (including redundancies)	(12,004)	(12,285)	(11,863)	(11,842)
Payments to suppliers (inclusive of GST)	(10,474)	(11,895)	(10,432)	(11,849)
Distributions from Joint Ventures	331	484	331	484
Other payments (inclusive of GST)	(3,952)	(3,745)	(3,952)	(3,745)
Other receipts (inclusive of GST)	35	30	35	-
Rents (inclusive of GST)	549	505	549	505
Reimbursements (inclusive of GST)	333	468	333	468
Dividends from controlled entities	-	-	130	35
Finance costs paid	(192)	(226)	(192)	(226)
Net GST refund/payment	797	893	793	982
Net cash provided by/(used in) operating activities	9.3	9,429	7,063	9,738
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>				
Payments for property, infrastructure, plant and equipment	(9,942)	(7,698)	(9,986)	(7,691)
Proceeds from sale of property, infrastructure, plant and equipment	219	1,992	219	1,992
Capital grants	3,378	1,576	3,378	1,576
Receipts from maturity of short term investments	5,000	19,004	5,000	19,004
Funds deposited as short term investments	(7,512)	(19,004)	(7,512)	(19,004)
Transfer from subsidiary	-	-	607	-
Net cash provided by/(used in) investing activities	(8,857)	(4,130)	(8,294)	(4,123)
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>				
Trust funds and deposits	1	(4)	1	(4)
Repayment of borrowings	(1,333)	(1,298)	(1,333)	(1,298)
Net cash provided by/(used in) financing activities	(1,332)	(1,302)	(1,332)	(1,302)
Net increase/(decrease) in cash and cash equivalents held	(760)	1,631	112	1,200
Cash and cash equivalents at beginning of year	11,340	9,709	10,468	9,268
Cash and cash equivalents at end of financial year	4.1	10,580	11,340	10,580

The accompanying notes form part of these financial statements.

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****1 Overview****1.1 Reporting entity**

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.

The purpose of the Council is to:

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

**1.2 Basis of accounting**

These financial statements are a general purpose financial report that consists of a 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 in notes 4.2, 5.1, 6.1, 7.4, 8.1, and 10.4

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

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

**1.3 Use of judgements and estimates**

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

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

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

***Employee entitlements***

Assumptions are utilised in the determination of Council's employee entitlement provisions. These assumptions are discussed in note 7.4.

***Defined benefit superannuation fund obligations***

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 9.2.

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 1 Overview (cont'd)

## 1.3 Use of judgements and estimates (cont'd)

*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 6.1.

*Investment in water corporation*

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

## 1.4 Functions/activities of the Council

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

	Grants \$'000	Other \$'000	Total revenue \$'000	Total expenditure \$'000	Surplus/ (deficit) \$'000	Assets \$'000
<b>Corporate services</b>						
2021 - 2022	1,953	24,367	26,320	(6,730)	19,590	39,163
2020 - 2021	1,269	20,392	21,661	(9,132)	12,529	62,035
<b>Cultural activities</b>						
2021 - 2022	131	726	857	(3,163)	(2,306)	13,151
2020 - 2021	131	235	366	(3,440)	(3,074)	9,756
<b>Parks and recreation</b>						
2021 - 2022	360	(169)	191	(4,334)	(4,143)	76,197
2020 - 2021	368	-	368	(3,684)	(3,316)	69,340
<b>Public services</b>						
2021 - 2022	-	59	59	(2,568)	(2,509)	25,202
2020 - 2021	800	20	820	(3,584)	5,436	5,626
<b>Regulatory services</b>						
2021 - 2022	48	2,780	2,828	(3,239)	(411)	11,382
2020 - 2021	-	2,624	2,624	(3,227)	(603)	5,699
<b>Roads, streets and bridges</b>						
2021 - 2022	4,002	(587)	3,415	(7,113)	(3,698)	188,010
2020 - 2021	2,857	367	3,224	(6,532)	(3,308)	174,084
<b>Waste management</b>						
2021 - 2022	-	4,631	4,631	(5,563)	(932)	5,375
2020 - 2021	6	685	4,717	(4,628)	89	1,548
<b>Stormwater services</b>						
2021 - 2022	-	1,659	1,659	(1,249)	410	119,297
2020 - 2021	-	-	1,622	(1,156)	466	115,117
<b>Commercial activities</b>						
2021 - 2022	-	262	262	-	262	3,602
2020 - 2021	-	849	849	(423)	426	308
<b>Total</b>						
2021 - 2022	6,494	33,728	40,222	(33,959)	6,266	481,379
2020 - 2021	5,431	25,171	36,253	(35,808)	449	443,515

**Burnie City Council****Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****1.4 Functions/activities of the Council (cont'd)****(b) Reconciliation of Assets above with the Statement of Financial Position at 30 June:**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Current assets	<b>22,527</b>	14,359
Non-current assets	<b>458,852</b>	429,156
<b>Total</b>	<b>481,379</b>	<b>443,515</b>

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****1.4 Functions/activities of the Council (cont'd)****(c) Component functions/activities***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, 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 and cemeteries.

*Regulatory Services*

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

*Roads, Streets and Bridges*

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

*Waste Management*

Collection, handling, processing and disposal of waste materials.

*Stormwater Services*

Construction, operation and maintenance of drainage and stormwater works.

*Commercial Activities*

Council's 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 Statements  
For the Year Ended 30 June 2022

## 2 Revenue

## 2.1 Rate 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 2021-22 was \$174,751,260 (2020-21 \$173,547,502). Government funds received in relation to pensioner rates rebates of \$748,939 were accounted for as rates and charges revenue (2020-21 \$737,406). The rate in the dollar for general rates varies depending on property type. A table of the relevant rates in the dollar is below

	2020-21	2021-22		
General/Vacant	10.4000	10.7063		
Residential	8.0415	8.2764		
Primary Production	10.0226	10.3164		
Commercial (CBD)/Industrial	11.9776	12.3273		
	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
General rate	15,814	15,232	15,814	15,232
Waste service charge	4,148	4,029	4,148	4,029
Fire levy	2,158	2,043	2,158	2,043
Stormwater service charges	1,669	1,622	1,669	1,622
	<b>23,789</b>	<b>22,926</b>	<b>23,789</b>	<b>22,926</b>

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.

## 2.2 Statutory fees and fines

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Infringements	399	425	399	425
Planning fees	233	261	233	261
Section 132 & 337 certificates	206	168	206	168
Licence fees	75	53	75	53
	<b>913</b>	<b>907</b>	<b>913</b>	<b>907</b>

## 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 Statements  
For the Year Ended 30 June 2022

## 2.3 User charges

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Parking revenue	1,755	1,497	1,755	1,497
Sales	683	196	683	196
Other fees and charges	1,883	2,401	1,883	1,876
	<b>4,321</b>	<b>4,094</b>	<b>4,321</b>	<b>3,569</b>

## 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.

## 2.4 Grants

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Summary of grants</b>				
Federally funded grants	5,679	4,379	5,679	4,379
State funded grants	763	977	763	977
Others	53	75	53	75
	<b>6,495</b>	<b>5,431</b>	<b>6,495</b>	<b>5,431</b>

## Grants - recurrent

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Federally funded grants</b>				
Commonwealth Government Financial Assistance Grants General Purpose (Untied)	1,954	1,269	1,954	1,269
Commonwealth Government Financial Assistance Grants Roads (Untied)	1,705	1,255	1,705	1,255
Building Bridges	-	68	-	68
Stronger Places Stronger People	-	732	-	732
	<b>3,659</b>	<b>3,324</b>	<b>3,659</b>	<b>3,324</b>
<b>State funded recurrent grants</b>				
Cultural Heritage "Arts Tasmania"	131	110	131	110
Transport services	56	56	56	56
Youth services	-	4	-	4
Australia Day	-	1	-	1
Play for Life	-	15	-	15
	<b>187</b>	<b>187</b>	<b>187</b>	<b>187</b>
<b>Other grants</b>				
Ridgley Highway - Gorse and English Broom Control - NRM	48	-	48	-

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
	48	-	48	-
<b>Total grants - recurrent</b>	<b>3,894</b>	<b>3,511</b>	<b>3,894</b>	<b>3,511</b>
<b>Grants - capital</b>				
	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Federally funded capital grants received specifically for new or upgraded assets</b>				
Roads to recovery	484	484	484	484
Montello Soccer Ground Upgrade	500	-	500	-
Eastern Promenade	-	136	-	136
West Park Facilities Upgrade	-	150	-	150
Local Roads and Community Infrastructure	1,035	286	1,035	286
	<b>2,019</b>	<b>1,056</b>	<b>2,019</b>	<b>1,056</b>
<b>State funded capital grants received specifically for new or upgraded assets</b>				
Black Spot Funding - Mooreville R	-	50	-	50
RFCFP - South Burnie Toilets, Changeooms and Car	39	11	39	11
Bridges Renewal - Circular Road Bridge	-	113	-	113
McKenna Park J League Soccer Facilities	61	3	61	3
Vulnerable Road User Program - The Boulevard	89	98	89	98
Safe Rural Roads Program - Upper Natone Road	109	515	109	515
Safer Rural Roads Program - West Mooreville Road	278	-	278	-
	<b>576</b>	<b>789</b>	<b>576</b>	<b>789</b>
<b>Other contributions</b>	<b>5</b>	<b>75</b>	<b>5</b>	<b>75</b>
<b>Total grants - capital</b>	<b>2,600</b>	<b>1,920</b>	<b>2,600</b>	<b>1,920</b>



## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 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		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Operating</b>				
Balance of unspent funds at 1 July	151	416	151	416
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	17	57	17	57
Less: Funds received in prior year but funds repaid to grantor in current year	(145)	-	(145)	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(7)	(322)	(7)	(322)
<b>Balance of unspent funds at 30 June</b>	<b>16</b>	<b>151</b>	<b>16</b>	<b>151</b>
<b>Capital</b>				
Balance of unspent funds at 1 July	378	64	378	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	969	317	969	317
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	(377)	(3)	(377)	(3)
<b>Balance of unspent funds at 30 June</b>	<b>970</b>	<b>378</b>	<b>970</b>	<b>378</b>
<b>Total unspent funds</b>	<b>986</b>	<b>529</b>	<b>986</b>	<b>529</b>

## 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.

## Burnie City Council

**Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****Unspent grants and contributions (cont'd)**

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 budgeted (revised budget adopted in January 2022) in 2021-22 by \$2,219,476 (2020-21 above by \$1,305,115). This has impacted on the Statement of Comprehensive Income, resulting in the net result for the year being higher in 2021-22 by \$914,361 (2020-21 higher by \$56,180).

**2.5 Contributions**

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Non-monetary assets</b>				
Roads	1,587	367	1,587	367
Drainage	1,034	27	1,034	27
	<b>2,621</b>	<b>394</b>	<b>2,621</b>	<b>394</b>

**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.

**2.6 Interest**

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Interest on investments	97	100	97	99
Interest on outstanding rates	132	81	132	81
	<b>229</b>	<b>181</b>	<b>229</b>	<b>180</b>

**Accounting Policy**

Interest is recognised progressively as it is earned.

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 2.7 Other income

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Volunteer services	126	76	126	76
Covid-19 cash flow boost	-	30	-	-
Rent received	499	459	499	459
Income from assets not owned by Council	32	-	32	-
	<b>657</b>	<b>565</b>	<b>657</b>	<b>535</b>

## Accounting Policy

## Volunteer services

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

## Rent

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

## 2.8 Investment revenue

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Distributions from Tas Communications Unit Trust	-	-	130	35
Distribution from Water Corporation - dividend	994	414	994	414
	<b>994</b>	<b>414</b>	<b>1,124</b>	<b>449</b>

## Accounting Policy

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

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

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Proceeds on sale of assets	217	1,993	217	1,993
Less: written down value of assets disposed	(577)	(1,409)	(577)	(1,405)
	<b>(360)</b>	<b>584</b>	<b>(360)</b>	<b>588</b>

## Accounting Policy

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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 3 Expenses

## 3.1 Employee benefits

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Wages & salaries	8,586	10,419	8,586	10,076
Annual, sick, long service & other leave paid	953	1,086	953	1,044
Other employee costs	1,057	1,071	1,057	1,057
Superannuation	1,162	1,236	1,162	1,193
	11,758	13,812	11,758	13,370
Less capitalised wages	(966)	(764)	(966)	(764)
	10,792	13,048	10,792	12,606

## 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.

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

## 3.2 Materials and services

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Advertising and marketing	44	64	44	64
Levies and contributions	178	335	178	335
Contracts	4,553	5,075	4,553	5,075
Cruise ship expenses	-	5	-	5
Electricity	667	711	667	705
Insurance	443	417	443	404
Legal expenses	109	131	109	131
Materials and services	4,313	2,696	4,313	4,193
Memberships and subscriptions	306	258	306	258
Printing, stationery and office supplies	55	106	55	106
Cost of goods sold	38	1,173	38	6
	10,706	10,971	10,706	11,282

## 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.

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 Statements  
For the Year Ended 30 June 2022

## 3.3 Depreciation and amortisation expense

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>Property</b>				
Buildings	1,305	1,221	1,305	1,221
<b>Plant and equipment</b>				
Plant, machinery and equipment	1,034	1,002	1,034	740
Motor vehicles	180	173	180	173
Fixtures, fittings and furniture	125	128	125	128
<b>Infrastructure</b>				
Roads and footpaths	3,747	3,600	3,747	3,600
Infrastructure	-	22	-	22
Bridges and culverts	188	182	188	182
Drainage	861	838	861	838
Telecommunications	29	29	29	-
Parks and recreation	1,105	991	1,105	991
Revaluations	45	42	45	42
	<b>8,619</b>	<b>8,228</b>	<b>8,619</b>	<b>7,937</b>

**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.

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.

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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

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

Fixed asset class	Useful life
<b>Property</b>	
Land	Unlimited
Land under roads	Unlimited
Buildings	20 - 100 years
<b>Plant and equipment</b>	
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
<b>Infrastructure</b>	
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 revaluations	6 years

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

## 3.4 Impairment of receivables

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Trade debtors	(70)	(150)	(70)	(150)
	(70)	(150)	(70)	(150)

## 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 4.3.

## 3.5 Finance costs

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Interest - borrowings	192	226	192	226
	192	226	192	226

## 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.

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 Statements  
For the Year Ended 30 June 2022

## 3.6 Other expenses

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
External auditor's remuneration - Council and grant acquittals	68	63	68	63
External auditor's remuneration - Burnie Airport Corporation & Tas Communications Unit Trust	-	4	-	4
Councillor allowances	289	285	289	285
Direct Councillor expenses	11	14	11	14
Indirect Councillor expenses	16	16	16	16
Volunteer services	126	76	126	76
Election costs	8	8	8	8
Fire levies	2,141	2,024	2,141	2,024
Land tax	246	237	246	237
Water and sewer rates	438	369	438	369
Remissions and discounts	365	367	365	367
Audit Committee costs	9	19	9	19
	<b>3,717</b>	<b>3,482</b>	<b>3,717</b>	<b>3,482</b>

## 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.

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 4 Current assets

## 4.1 Cash and cash equivalents

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Cash on hand	26	26	26	26
Cash at bank	10,554	11,314	10,554	10,442
	<b>10,580</b>	<b>11,340</b>	<b>10,580</b>	<b>10,468</b>

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:

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Trust funds and deposits	132	132	132	132
Unspent grant with conditions	986	529	986	529
<b>Total restricted funds</b>	<b>1,118</b>	<b>661</b>	<b>1,118</b>	<b>661</b>
<b>Total unrestricted funds</b>	<b>9,462</b>	<b>9,807</b>	<b>9,462</b>	<b>9,807</b>

## 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.

2022 grants shown as restricted assets relate to \$0.986 million for unspent grant funds for planning, design and construction of the coastal pathway and erosion revetments from Cooe to Wynyard, installation of electric vehicle charging station within the multi storey car park, construction of fishing platform for the Burnie breakwater, construction of boat trailer parking area near boat ramp, fire protection facilities for telecommunications infrastructure at round hill, upgrade of weighbridge systems at waste transfer station and equipment, furnishings for a creative learning space at the new cultural centre, to deliver the emu river flood warning implementation study and creation of a play and relax space at the Burnie Regional Museum.

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.



## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 4.2 Investments

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Term deposits	7,512	-	7,512	-
	<u>7,512</u>	<u>-</u>	<u>7,512</u>	<u>-</u>

## 4.3 Trade and Other Receivables

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Rates debtors	1,939	1,517	1,939	1,517
Accrued interest	77	33	77	33
Other accrued income	97	73	97	67
Sundry debtors	2,189	2,720	2,189	2,280
Provision for expected credit loss	(867)	(938)	(867)	(938)
	<u>3,435</u>	<u>3,406</u>	<u>3,435</u>	<u>2,959</u>

Reconciliation of changes in the provision for impairment of receivables is as follows:

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the year	938	1,091	938	1,088
Impairment loss recognised	(70)	(150)	(70)	(150)
Amounts written off as uncollectible	-	-	-	-
<b>Balance at end of the year</b>	<u>867</u>	<u>938</u>	<u>867</u>	<u>938</u>

## 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.

## Burnie City Council

**Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****4.4 Contract assets**

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
CURRENT				
Contractual assets for work in progress	495	658	495	658
	<b>495</b>	<b>658</b>	<b>495</b>	<b>658</b>

**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 phase
- ii. Weed management project funded by NRM

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 5 Other investments

## 5.1 Investments in water corporation

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Opening balance	62,888	58,156	62,888	58,156
Fair value adjustments on equity investment assets	1,663	4,732	1,663	4,732
	<b>64,551</b>	<b>62,888</b>	<b>64,551</b>	<b>62,888</b>

Council has derived returns from the Water Corporation as disclosed at note 2.8 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 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

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

At 30 June 2022, Council holds a 3.90% 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 Statements  
For the Year Ended 30 June 2022

## 5.2 Investment in joint venture

## (a) Joint venture investment

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Investment in joint ventures	3,341	3,256	3,341	3,256
	<b>3,341</b>	<b>3,256</b>	<b>3,341</b>	<b>3,256</b>

## (b) Composition of joint ventures

	Principal place of business / Country of Incorporation	Percentage Owned (%) 2022	Percentage Owned (%) 2021
<b>Joint arrangements:</b>			
Burnie Airport Corporation	Australia	51	51

## (c) Joint venture with joint venture partner

	2022 \$'000	2021 \$'000
<b>Burnie Airport Corporation</b>		
% ownership held by joint venture partner	49	49
Profit/(loss) allocated to joint venture partner	252	318
Accumulated equity of joint venture partner	3,210	3,129
Dividends paid to joint venture partner	318	465
<b>Summarised statement of financial position</b>		
Current assets	1,194	1,753
Non-current assets	6,262	6,353
Current liabilities	376	774
Non-current liabilities	530	947
<b>Net assets</b>	<b>6,550</b>	<b>6,385</b>
<b>Summarised statement of comprehensive income</b>		
Income	1,413	1,557
Expenditure	(899)	(908)
<b>Net profit</b>	<b>514</b>	<b>649</b>
<b>Summarised statement of cashflows</b>		
Cashflows from operating activities	(47)	(307)
Cashflows from investing activities	2,035	1,386
Cashflows from financing activities	(1,294)	(1,104)
	<b>694</b>	<b>(25)</b>

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****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 \$513,864 for the year compared with a net profit of \$649,285 in 2021.

The Trust had net assets of \$6,550,478 as at 30 June 2022.

The Trust employed 3 full time equivalent employees as at 30 June 2022 (2021: 3.25 full time equivalents).

**5.3 Investments in subsidiaries****(a) Investment**

	<b>Consolidated</b>		<b>Council</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Investments in subsidiaries	-	-	-	2,103
	-	-	-	2,103

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

Council's 2021 investment in subsidiaries is accounted for at cost. Subsidiaries included in the 2021 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 (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.

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.

Following the decision of the Council to wind up the Tas Communications Pty Ltd company, Deloitte were commissioned to manage this process. All activities have been completed with the exception of the closure of the bank account which needed to occur after 30 June 2022. Once this is completed Deloitte will enact the Members Voluntary Liquidation (MVL) process

**(b) Disposal of a subsidiary**

The carrying amount of the net assets of Tas Communications Unit Trust at the date of disposal (1 July 2021) was \$1,091,441

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 6 Non-current assets

## 6.1 Property, plant and equipment and infrastructure

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>PROPERTY</b>				
Land				
At fair value	33,505	26,769	33,505	26,769
	33,505	26,769	33,505	26,769
Land under roads				
At fair value	26,838	26,838	26,838	26,838
	26,838	26,838	26,838	26,838
Buildings				
At fair value	115,960	100,284	115,960	100,284
Less accumulated depreciation	(49,108)	(42,012)	(49,108)	(42,012)
	66,852	58,272	66,852	58,272
<b>Total Property</b>	<b>127,195</b>	<b>111,879</b>	<b>127,195</b>	<b>111,879</b>
<b>PLANT AND EQUIPMENT</b>				
Plant and equipment				
At cost	14,517	14,057	14,517	11,313
Accumulated depreciation	(9,652)	(9,207)	(9,652)	(7,216)
	4,865	4,850	4,865	4,097
Furniture, fixtures and fittings				
At cost	4,962	4,942	4,962	4,942
Less accumulated depreciation	(3,851)	(3,740)	(3,851)	(3,740)
	1,111	1,202	1,111	1,202
Motor vehicles				
At cost	2,129	2,116	2,129	2,116
Less accumulated depreciation	(947)	(1,009)	(947)	(1,009)
	1,182	1,107	1,182	1,107
Heritage plant and equipment				
At cost	1,708	1,708	1,708	1,708
Less accumulated depreciation	(546)	(546)	(546)	(546)
	1,162	1,162	1,162	1,162
<b>Total Plant and Equipment</b>	<b>8,320</b>	<b>8,321</b>	<b>8,320</b>	<b>7,568</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
<b>INFRASTRUCTURE</b>				
Roads and footpaths				
At fair value	333,894	305,734	333,894	305,734
Less accumulated depreciation	(183,851)	(169,054)	(183,851)	(169,054)
	<b>150,043</b>	<b>136,680</b>	<b>150,043</b>	<b>136,680</b>
Bridges and culverts				
At fair value	16,567	15,378	16,567	15,378
Less accumulated depreciation	(7,284)	(6,595)	(7,284)	(6,595)
	<b>9,283</b>	<b>8,783</b>	<b>9,283</b>	<b>8,783</b>
Drainage				
At fair value	93,724	87,018	93,724	87,018
Less accumulated depreciation	(37,793)	(34,876)	(37,793)	(34,876)
	<b>55,931</b>	<b>52,142</b>	<b>55,931</b>	<b>52,142</b>
Telecommunications				
At cost	878	952	878	-
Less accumulated depreciation	(568)	(613)	(568)	-
	<b>310</b>	<b>339</b>	<b>310</b>	<b>-</b>
Parks and recreation				
At fair value	61,029	55,551	61,029	55,551
Less accumulated depreciation	(22,550)	(19,088)	(22,550)	(19,088)
	<b>38,479</b>	<b>36,463</b>	<b>38,479</b>	<b>36,463</b>
Municipal revaluation				
At cost	245	245	245	245
Less accumulated depreciation	(91)	(46)	(91)	(46)
	<b>154</b>	<b>199</b>	<b>154</b>	<b>199</b>
<b>Total Infrastructure</b>	<b>254,200</b>	<b>234,605</b>	<b>254,200</b>	<b>234,267</b>
<b>CAPITAL WORK PROGRESS</b>				
At cost	1,245	2,194	1,245	2,194
<b>Total capital work in progress</b>	<b>1,245</b>	<b>2,194</b>	<b>1,245</b>	<b>2,194</b>
<b>Total property, plant and equipment</b>	<b>390,960</b>	<b>356,999</b>	<b>390,960</b>	<b>355,908</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## Movements in carrying amounts of property, plant and equipment

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Balance at beginning of year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Impairment losses recognised in profit or loss	Balance at the end of the year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council</b>							
<b>Year ended 30 June 2022</b>							
<b>Property</b>							
Land	26,769	-	6,736	-	-	-	33,505
Land under roads	26,838	-	-	-	-	-	26,838
Buildings	58,272	1,388	8,497	(1,305)	-	-	66,852
<b>Total property</b>	<b>111,879</b>	<b>1,388</b>	<b>15,233</b>	<b>(1,305)</b>	<b>-</b>	<b>-</b>	<b>127,195</b>
<b>Plant and equipment</b>							
Plant, machinery and equipment	4,097	1,802	-	(1,034)	-	-	4,865
Motor vehicles	1,106	333	-	(180)	(78)	-	1,181
Fixtures, fittings and furniture	1,202	37	-	(125)	(3)	-	1,111
Heritage plant and equipment	1,163	-	-	-	-	-	1,163
<b>Total plant and equipment</b>	<b>7,568</b>	<b>2,172</b>	<b>-</b>	<b>(1,339)</b>	<b>(81)</b>	<b>-</b>	<b>8,320</b>
<b>Infrastructure</b>							
Roads and footpaths	136,680	6,544	10,833	(3,748)	(266)	-	150,043
Bridges and culverts	8,782	51	638	(188)	-	-	9,283
Drainage	52,141	1,582	3,076	(861)	(7)	-	55,931
Telecommunications	-	339	-	(29)	-	-	310
Parks and recreation	36,464	2,136	1,209	(1,105)	(225)	-	38,479
Municipal revaluations	199	-	-	(45)	-	-	154
<b>Total infrastructure</b>	<b>234,266</b>	<b>10,652</b>	<b>15,756</b>	<b>(5,976)</b>	<b>(498)</b>	<b>-</b>	<b>284,200</b>
<b>Works in progress</b>							
Works in progress	2,194	(949)	-	-	-	-	1,245
<b>Total works in progress</b>	<b>2,194</b>	<b>(949)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,245</b>
<b>Total property, plant and equipment and infrastructure</b>	<b>355,908</b>	<b>13,261</b>	<b>30,989</b>	<b>(8,619)</b>	<b>(679)</b>	<b>-</b>	<b>390,960</b>



## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## Movements in carrying amounts of property, plant and equipment (cont'd)

	Balance at beginning of year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Impairment losses recognised in profit or loss	Balance at the end of the year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Council</b>							
<b>Year ended 30 June 2021</b>							
<b>Property</b>							
Land (inc land under roads)	52,041	-	2,496	-	(930)	-	53,607
Buildings	52,218	3,945	3,330	(1,221)	-	-	58,272
<b>Total property</b>	<b>104,259</b>	<b>3,945</b>	<b>5,826</b>	<b>(1,221)</b>	<b>(930)</b>	<b>-</b>	<b>111,879</b>
<b>Plant and equipment</b>							
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	-	-	-	-	1,163
<b>Total plant and equipment</b>	<b>6,671</b>	<b>2,049</b>	<b>-</b>	<b>(1,043)</b>	<b>(109)</b>	<b>-</b>	<b>7,568</b>
<b>Infrastructure</b>							
Roads and footpaths	136,504	3,346	559	(3,600)	(129)	-	136,680
Other assets	4,632	(4,462)	-	(22)	(148)	-	-
Bridges and culverts	9,000	211	(196)	(182)	(50)	-	8,783
Drainage	51,270	1,139	572	(638)	(2)	-	52,141
Parks and recreation	33,718	1,802	1,975	(991)	(40)	-	36,464
Municipal revaluations	219	22	-	(42)	-	-	199
<b>Total infrastructure</b>	<b>235,343</b>	<b>2,058</b>	<b>2,910</b>	<b>(5,675)</b>	<b>(369)</b>	<b>-</b>	<b>234,267</b>
<b>Works in progress</b>							
Works in progress	2,767	(673)	-	-	-	-	2,194
<b>Total works in progress</b>	<b>2,767</b>	<b>(673)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,194</b>
<b>Total property, plant and equipment and infrastructure</b>	<b>349,040</b>	<b>7,479</b>	<b>8,736</b>	<b>(7,939)</b>	<b>(1,409)</b>	<b>-</b>	<b>355,908</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## Movements in carrying amounts of property, plant and equipment (cont'd)

Consolidated	Balance at beginning of year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Impairment losses recognised in profit or loss	Balance at the end of the year
Year ended 30 June 2022	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>							
Land	26,769	-	6,736	-	-	-	33,505
Land under roads	26,838	-	-	-	-	-	26,838
Buildings	58,272	1,388	8,497	(1,305)	-	-	66,852
<b>Total property</b>	<b>111,879</b>	<b>1,388</b>	<b>15,233</b>	<b>(1,305)</b>	<b>-</b>	<b>-</b>	<b>127,195</b>
<b>Plant and equipment</b>							
Plant, machinery and equipment	4,850	1,049	-	(1,034)	-	-	4,865
Motor vehicles	1,106	333	-	(180)	(78)	-	1,181
Fixtures, fittings and furniture	1,202	37	-	(125)	(3)	-	1,111
Heritage plant and equipment	1,163	-	-	-	-	-	1,163
<b>Total plant and equipment</b>	<b>8,321</b>	<b>1,419</b>	<b>-</b>	<b>(1,339)</b>	<b>(81)</b>	<b>-</b>	<b>8,320</b>
<b>Infrastructure</b>							
Roads and footpaths	136,680	6,543	10,833	(3,747)	(266)	-	150,043
Bridges and culverts	8,782	51	638	(188)	-	-	9,283
Drainage	52,141	1,582	3,076	(861)	(7)	-	55,931
Telecommunications	339	-	-	(29)	-	-	310
Parks and recreation	36,464	2,136	1,209	(1,105)	(225)	-	38,479
Municipal revaluation	199	-	-	(45)	-	-	154
<b>Total infrastructure</b>	<b>234,605</b>	<b>10,312</b>	<b>15,756</b>	<b>(5,975)</b>	<b>(498)</b>	<b>-</b>	<b>284,200</b>
<b>Works in progress</b>							
Works in progress	2,194	(949)	-	-	-	-	1,245
<b>Total works in progress</b>	<b>2,194</b>	<b>(949)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,245</b>
<b>Balance at the end of the year</b>	<b>356,999</b>	<b>12,170</b>	<b>30,989</b>	<b>(8,619)</b>	<b>(579)</b>	<b>-</b>	<b>390,960</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## Movements in carrying amounts of property, plant and equipment (cont'd)

Consolidated	Balance at beginning of year	Acquisition of assets and transfers from work in progress	Revaluation increments (decrements)	Depreciation and amortisation	Written down value of disposals	Impairment losses recognised in profit or loss	Balance at the end of the year
Year ended 30 June 2021	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>							
Land (inc land under roads)	52,041	-	2,496	-	(930)	-	53,607
Buildings	52,218	3,945	3,330	(1,221)	-	-	58,272
	104,259	3,945	5,826	(1,221)	(930)	-	111,879
<b>Plant and equipment</b>							
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	-	-	-	-	1,163
<b>Total plant and equipment</b>	7,634	2,101	-	(1,302)	(112)	-	8,321
<b>Infrastructure</b>							
Roads and footpaths	136,504	3,346	559	(3,600)	(129)	-	136,680
Other assets	4,632	(4,463)	-	(22)	(147)	-	-
Bridges and culverts	8,999	211	(196)	(182)	(50)	-	8,782
Drainage	51,270	1,139	572	(638)	(2)	-	52,141
Telecommunications	368	-	-	(29)	-	-	339
Parks and recreation	33,718	1,802	1,975	(991)	(40)	-	36,464
Municipal revaluations	219	22	-	(42)	-	-	199
<b>Total infrastructure</b>	235,710	2,057	2,910	(5,704)	(368)	-	234,605
<b>Work in progress</b>							
Work in progress	2,810	(616)	-	-	-	-	2,194
<b>Total works in progress</b>	2,810	(616)	-	-	-	-	2,194
<b>Balance at the end of the year</b>	350,413	7,487	8,736	(6,227)	(1,410)	-	356,999

## Burnie City Council

**Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****Movements in carrying amounts of property, plant and equipment (cont'd)****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.

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	\$1
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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

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

	<u>Valuation basis</u>
<b>Property</b>	
Land	Fair value
Land under roads	Fair value
Buildings	Fair value
<b>Plant and equipment</b>	
Plant, machinery and equipment	Cost
Motor vehicles	Cost
Fixtures, fittings and furniture	Cost
Heritage plant and equipment	Cost
<b>Infrastructure</b>	
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 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.

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**

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

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

**Land under roads**

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

**Burnie City Council****Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****6.2 Investments**

	<b>Consolidated</b>		<b>Council</b>	
	<b>2022</b>	<b>2021</b>	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Term deposits	-	5,000	-	5,000
	-	5,000	-	5,000

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 7 Current liabilities

## 7.1 Trade and other payables

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
CURRENT				
Trade payables	1,936	1,498	1,936	1,568
Rates and charges in advance	970	905	970	905
Accrued expenses	440	312	440	291
Revenue received in advance	103	90	103	3
	<b>3,447</b>	<b>2,805</b>	<b>3,447</b>	<b>2,767</b>

## 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.

## 7.2 Trust funds and deposits

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Refundable deposits, bonds and retentions	132	132	132	132
	<b>132</b>	<b>132</b>	<b>132</b>	<b>132</b>

## 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 Statements  
For the Year Ended 30 June 2022

## 7.3 Contract liabilities

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
CURRENT				
Funds received to acquire or construct an asset controlled by Council	969	378	969	378
Funds received prior to performance obligation being satisfied (upfront payments)	17	151	17	151
	<b>986</b>	<b>529</b>	<b>986</b>	<b>529</b>

## Accounting Policy

Council recognised the following contract liabilities:

- i. Grant funds received in advance includes funding for planning, design and construction of the coastal pathway and erosion revetments from Cooe to Wynyard, installation of electric vehicle charging station within the multi storey car park, construction of fishing platform for the Burnie breakwater, construction of boat trailer parking area near boat ramp, fire protection facilities for telecommunications infrastructure at round hill, upgrade of weighbridge systems at waste transfer station and equipment and furnishings for a creative learning space at the new cultural centre. 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 the emu river flood warning implementation study and creation of a play and relax space at the Burnie Regional Museum. 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.



## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 7.4 Provisions

	Consolidated		Council	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>CURRENT</b>				
Annual leave	912	935	912	882
Long service leave	1,164	1,477	1,164	1,389
Redundancy	97	1,000	97	1,000
Rostered day off	81	40	81	40
	<b>2,254</b>	<b>3,452</b>	<b>2,254</b>	<b>3,311</b>
<b>NON-CURRENT</b>				
Long service leave	122	134	122	134
	<b>122</b>	<b>134</b>	<b>122</b>	<b>134</b>
Current	2,254	3,452	2,254	3,311
Non-current	122	134	122	134
<b>Total</b>	<b>2,376</b>	<b>3,586</b>	<b>2,376</b>	<b>3,445</b>

## Council

	Annual leave \$'000	Long service leave \$'000	Other \$'000	Total \$'000
Opening balance at 1 July 2021	953	1,438	1,054	3,445
Additional provisions	784	97	197	1,078
Provisions used	(825)	(235)	(1,073)	(2,133)
Unwinding of discount	-	(14)	-	(14)
<b>Balance at 30 June 2022</b>	<b>912</b>	<b>1,286</b>	<b>178</b>	<b>2,376</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 7.4 Provisions (cont'd)

	Consolidated		Council	
	2022	2021	2022	2021
The following assumptions were adopted in measuring the present value of employee benefits				
Weighted average increase in employee costs	2.30%	2.30%	2.30%	2.30%
Weighted average discount rate	3.10%	0.40%	3.10%	0.40%
Weighted average settlement period (days)	12	12	12	12
Employee numbers	123	140	123	136

## Accounting Policy

## (i) Short term employee benefit obligations

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

## (ii) Other long term employee benefit obligations

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows. The obligations are presented as current liabilities in the consolidated statement of financial position if the entity does not have an unconditional right to defer settlement for at least 12 months after the reporting date, regardless of when the actual settlement is expected to occur.

## (iii) Sick leave

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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 8 Non-current liabilities

## 8.1 Interest bearing loans and borrowings

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
CURRENT				
Borrowings - secured	1,109	1,333	1,109	1,333
	<b>1,109</b>	<b>1,333</b>	<b>1,109</b>	<b>1,333</b>
NON-CURRENT				
Borrowings - secured	7,597	8,706	7,597	8,706
	<b>7,597</b>	<b>8,706</b>	<b>7,597</b>	<b>8,706</b>
<b>Total borrowings</b>	<b>8,706</b>	<b>10,039</b>	<b>8,706</b>	<b>10,039</b>

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
BORROWINGS				
The maturity profile of Council's borrowings is:				
Not later than one year	1,109	1,333	1,109	1,333
Later than one year and not later than five years	4,276	4,318	4,276	4,318
Later than five years	3,321	4,388	3,321	4,388
<b>Total</b>	<b>8,706</b>	<b>10,039</b>	<b>8,706</b>	<b>10,039</b>

## 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 Statements  
For the Year Ended 30 June 2022

## 9 Other financial information

## 9.1 Reserves

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Asset revaluation reserves	176,127	145,052	176,127	145,052
Fair value reserves	6,668	5,005	6,668	5,005
	<b>182,795</b>	<b>150,057</b>	<b>182,795</b>	<b>150,057</b>

Consolidated 2022	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
<b>(a) Asset revaluation reserve</b>			
<b>Property</b>			
Land	17,506	6,736	24,242
Buildings	5,188	8,497	13,685
	<b>22,694</b>	<b>15,233</b>	<b>37,927</b>
<b>Infrastructure</b>			
Roads and footpaths	70,580	10,833	81,413
Car parks	2,500	-	2,500
Bridges and culverts	4,654	638	5,292
Drainage	28,045	3,076	31,121
Parks and recreation	14,137	1,209	15,346
	<b>119,916</b>	<b>15,756</b>	<b>135,672</b>
<b>Associate</b>			
Investment in Joint Venture	2,442	85	2,527
	<b>2,442</b>	<b>85</b>	<b>2,527</b>
<b>Total asset revaluation reserve</b>	<b>145,052</b>	<b>31,074</b>	<b>176,126</b>
<b>(b) Fair value reserve</b>			
Investment in Water Corporation	5,005	1,664	6,669
<b>Total fair value reserve</b>	<b>5,005</b>	<b>1,664</b>	<b>6,669</b>
<b>Total reserves</b>	<b>150,057</b>	<b>32,738</b>	<b>182,795</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 9.1 Reserves (cont'd)

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
<b>Consolidated 2021</b>			
<b>(a) Asset revaluation reserve</b>			
<b>Property</b>			
Land	15,010	2,496	17,506
Buildings	1,858	3,330	5,188
	16,868	5,826	22,694
<b>Infrastructure</b>			
Roads and footpaths	70,021	559	70,580
Car parks	2,500	-	2,500
Bridges and culverts	4,850	(196)	4,654
Drainage	27,473	572	28,045
Parks and recreation	12,162	1,975	14,137
	117,006	2,910	119,916
<b>Associate</b>			
Investment in Joint Venture	2,442	-	2,442
	2,442	-	2,442
<b>Total asset revaluation reserve</b>	136,316	8,736	145,052
<b>(b) Fair value reserve</b>			
Investment in Water Corporation	273	4,732	5,005
<b>Total fair value reserve</b>	273	4,732	5,005
<b>Total reserves</b>	136,589	13,468	150,057

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 9.1 Reserves (cont'd)

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
<b>Council 2022</b>			
<b>(a) Asset revaluation</b>			
<b>Property</b>			
Land	17,506	6,736	24,242
Buildings	5,188	8,497	13,685
	<u>22,694</u>	<u>15,233</u>	<u>37,927</u>
<b>Infrastructure</b>			
Roads and footpaths	70,580	10,833	81,413
Car parks	2,500	-	2,500
Bridges and culverts	4,654	638	5,292
Drainage	28,045	3,076	31,121
Parks and recreation	14,137	1,209	15,346
	<u>119,916</u>	<u>15,756</u>	<u>135,672</u>
<b>Associate</b>			
Investment in Joint Venture	2,442	85	2,527
	<u>2,442</u>	<u>85</u>	<u>2,527</u>
<b>Total asset revaluation reserve</b>	<u>145,052</u>	<u>31,074</u>	<u>176,126</u>
<b>(b) Fair value reserve</b>			
Investment in Water Corporation	5,005	1,664	6,669
<b>Total fair value reserve</b>	<u>5,005</u>	<u>1,664</u>	<u>6,669</u>
<b>Total reserves</b>	<u>150,057</u>	<u>32,738</u>	<u>182,795</u>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 9.1 Reserves (cont'd)

	Balance at beginning of reporting year \$'000	Increment/ (decrement) \$'000	Balance at end of reporting year \$'000
<b>Council 2021</b>			
<b>(a) Asset revaluation</b>			
<b>Property</b>			
Land	15,010	2,496	17,506
Buildings	1,858	3,330	5,188
	16,868	5,826	22,694
<b>Infrastructure</b>			
Roads and footpaths	70,021	559	70,580
Car parks	2,500	-	2,500
Bridges and culverts	4,850	(196)	4,654
Drainage	27,473	572	28,045
Parks and recreation	12,162	1,975	14,137
	117,006	2,910	119,916
<b>Associate</b>			
Investment in Joint Venture	2,442	-	2,442
	2,442	-	2,442
<b>Total asset revaluation reserve</b>	136,316	8,736	145,052
<b>(b) Fair value reserve</b>			
Investment in Water Corporation	273	4,732	5,005
<b>Total fair value reserve</b>	273	4,732	5,005
<b>Total reserves</b>	136,589	13,468	150,057

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

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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 9.2 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 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 Tasplan Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Rule 27.4 (b) (A). However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Rule 26.5 identifying a deficit and the Trustee determining in terms of Rule 26.3(c) that the particular employer should make the payment required to make good any shortfall before the cessation of participation is approved.



## Burnie City Council

**Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****9.2 Superannuation (cont'd)**

- The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependants in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators). The Trust Deed does not contemplate the Fund withdrawing from Tasplan. However it is likely that Rule 27.4 would be applied in this case (as detailed above).
- The Fund is a defined benefit Fund.
- The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of superannuation contributions paid to defined benefits schemes was Consolidated Entity \$196 (2020-21, \$9,000), Council \$196 (2021-21, \$9,000), and the amount paid to accumulation schemes was Consolidated Entity \$1,161,000 (2020-21, \$1,228,000), Council \$1,161,000 (2020-21, \$1,185,000).
- During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$0, and the amount to be paid to accumulation schemes is \$1,340,712.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2021, showed that the Fund had assets of \$54.52 million and members' Vested Benefits were \$45.12 million. These amounts represented 0.21% and 0.18% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2021 the Fund had 87 members and the total employer contributions and member contributions for the year ending 30 June 2021 were \$879,254 and \$229,820 respectively.

	2022 \$'000	2021 \$'000
<b>Fund</b>		
Defined benefits fund	-	9
Accumulation funds	1,161	1,185

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 9.3 Reconciliation of cashflows from operating activities to surplus/(deficit)

Reconciliation of net income to net cash provided by operating activities:

	Consolidated		Council	
	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000
Result from continuing operations	6,266	449	6,396	354
Non-cash flows in surplus:				
Depreciation/amortisation	8,619	8,228	8,619	7,937
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	360	(585)	360	(588)
Non-monetary contributions	(2,621)	(394)	(2,621)	(394)
Impairment losses on receivables	(70)	(150)	(70)	(150)
Share of profit of joint venture	69	152	69	152
Capital grants received specifically for new or upgraded assets	(2,600)	(1,920)	(2,600)	(1,920)
Changes in assets and liabilities:				
- (increase)/decrease in trade and other receivables	(475)	113	(475)	114
- (increase)/decrease in other assets	(310)	(117)	(310)	(117)
- (increase)/decrease in inventories	56	(34)	56	(34)
- increase/(decrease) in trade and other payables	1,480	822	1,518	770
- increase/(decrease) in other liabilities	(134)	(277)	(134)	(265)
- increase/(decrease) in provisions	(1,211)	776	(1,070)	764
Cashflows from operations	9,429	7,063	9,738	6,625

## 9.4 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.

Consolidated	2022	2021
Interest-bearing loans and borrowings	\$'000	\$'000
Balance at the beginning of the year	10,038	11,336
Changes from financing cash flows		
Cash received	-	-
Cash repayments	(1,332)	(1,298)
Balance at the end of the year	8,706	10,038
Council	2022	2021
Interest-bearing loans and borrowings	\$'000	\$'000
Balance at the beginning of the year	10,038	11,336
Changes from financing cash flows		
Cash received	-	-
Cash paid	(1,332)	(1,298)
Balance at the end of the year	8,706	10,038

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 9.5 Commitments

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

	Council	
	2022	2021
	\$'000	\$'000
<b>Capital expenditure commitments</b>		
Aquatic Centre Wind Break	-	50
Guardrail Upgrade Program	-	85
Mount Street Taxi Rank Cover	-	26
Oakleigh Park - Public Art Work	-	21
Plant and equipment	-	684
South Burnie Beach Upgrade	-	706
Upper Burnie Lookout development	-	42
View Road Reserve Pump Track	-	245
Buildings	424	-
Parks and Reserves	405	-
Plant and Equipment	156	-
Waste	56	-
	<b>1,041</b>	<b>1,859</b>
<b>Contractual commitments</b>		
Air conditioner maintenance	69	128
Annual weed spraying services	92	27
Aquatic Centre - gas supply	223	136
Bridge management	51	69
Burnie Works Grant Funding	121	-
Business North West Promotion Funding	80	-
Cleaning contracts for Council buildings	223	235
Fire system management	128	14
Lift maintenance	28	69
Management - Aquatic Centre	3,833	434
Other	22	-
Performances and events	33	-
Security services	415	100
Supply of electricity	2,935	2,637
Waste management	1,947	5,521
	<b>10,200</b>	<b>9,370</b>

## Burnie City Council

**Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022****9.6 Operating leases as lessor**

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

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

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

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

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

**Maturity analysis of operating lease payments to be received**

	<b>2022</b>	<b>2021</b>
	<b>\$'000</b>	<b>\$'000</b>
Year 1	<b>447</b>	302
Year 2	<b>243</b>	281
Year 3	<b>211</b>	196
Year 4	<b>216</b>	169
Year 5	<b>133</b>	104
Later than 5 years	<b>250</b>	127
	<b>1,500</b>	1,179

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

Lease income on operating leases	<b>499</b>	482
Therein lease income relating to variable lease payments that do not depend on an index or rate	-	-

**9.7 Contingent liabilities and contingent assets**

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

**Burnie City Council**

**Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022**

**9.8 Financial Instruments**

**(a) Interest rate risk**

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

Financial instrument composition and maturity analysis  
The Group's exposure to interest rate risk, which is the risk that a financial instrument's value will fluctuate as a result of changes in market interest rates and the effective weighted average interest rates on classes of financial assets and financial liabilities, is as follows:

	Weighted Average Effective Interest Rate %	Floating Interest Rate		Maturing within 1 Year		Maturing 1 to 5 Years		Maturing Over 5 Years		Non-interest Bearing		Total	
		2022	2021	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial Assets:</b>													
Cash and cash equivalents	0.06	1,879	-	5,000	11,340	-	-	-	-	3,701	-	10,580	11,340
Investments	0.74	-	-	7,512	-	-	5,000	-	-	-	-	7,512	5,000
Receivables													
- rates	7.87	-	-	1,939	1,516	-	-	-	-	-	-	1,939	1,516
- other	-	-	-	-	-	-	-	-	-	1,496	1,890	1,496	1,890
Investment in Water Corporation	-	-	-	-	-	-	-	-	-	64,551	62,888	64,551	62,888
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	3,341	3,256	3,341	3,256
<b>Total Financial Assets</b>		<b>1,879</b>	<b>-</b>	<b>14,451</b>	<b>12,856</b>	<b>-</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>73,089</b>	<b>68,034</b>	<b>89,419</b>	<b>85,890</b>
<b>Financial Liabilities:</b>													
Payables	-	-	-	-	-	-	-	-	-	(3,447)	(2,805)	(3,447)	(2,805)
Trust funds and deposits	-	-	-	-	-	-	-	-	-	(132)	(132)	(132)	(132)
Interest bearing liabilities	1.91	-	-	(1,109)	(1,339)	(4,276)	(4,316)	(3,321)	(4,383)	-	-	(8,706)	(10,038)
				(1,109)	(1,339)	(4,276)	(4,316)	(3,321)	(4,383)	(3,579)	(2,937)	(12,285)	(12,975)
<b>Total Financial Liabilities</b>		<b>-</b>	<b>-</b>	<b>(1,109)</b>	<b>(1,339)</b>	<b>(4,276)</b>	<b>(4,316)</b>	<b>(3,321)</b>	<b>(4,383)</b>	<b>(3,579)</b>	<b>(2,937)</b>	<b>(12,285)</b>	<b>(12,975)</b>
		<b>1,879</b>	<b>-</b>	<b>13,342</b>	<b>11,517</b>	<b>(4,276)</b>	<b>684</b>	<b>(3,321)</b>	<b>(4,383)</b>	<b>69,510</b>	<b>65,097</b>	<b>77,134</b>	<b>72,915</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022**(b) Fair value**

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

	Total carrying amount as per the Statement of financial position		Aggregate net fair value	
	2022 \$'000	2021 \$'000	2022 \$'000	2021 \$'000
<b>Financial assets</b>				
Cash and cash equivalents	10,580	11,340	10,580	11,340
Other financial assets	7,512	5,000	7,512	5,000
Trade and other receivables	3,435	3,406	3,435	3,406
Investment in Water Corporation	64,551	62,888	64,551	62,888
Investment in Joint Venture	3,341	3,256	3,341	3,256
	<b>89,419</b>	<b>85,890</b>	<b>89,419</b>	<b>85,890</b>
<b>Financial liabilities</b>				
Trade and other payables	(3,447)	(2,805)	(3,447)	(2,805)
Trust funds and deposits	(132)	(132)	(132)	(132)
Interest bearing loans and borrowings	(8,706)	(10,038)	(8,706)	(10,038)
	<b>(12,285)</b>	<b>(12,975)</b>	<b>(12,285)</b>	<b>(12,975)</b>

**(c) Credit risk**

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

**(d) Risks and mitigation**

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

**Market risk**

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

**Interest rate risk**

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

Our loan borrowings are sourced from Tascorp. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio as per Council's 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,

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

- diversification by credit rating, financial institution and investment product,
  - monitoring of return on investment,
  - benchmarking of returns and comparison with budget.
- Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

**Credit risk**

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

- 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.

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

	Financial institutions (min A2 short term)	Government agencies	Other	Total
	\$'000	\$'000	\$'000	\$'000
<b>2022</b>				
Cash and cash equivalents	10,580	-	-	10,580
Trade and other receivables	-	-	3,435	3,435
Investments and other financial assets	7,512	-	-	7,512
<b>Total contractual financial assets</b>	<b>18,092</b>	<b>-</b>	<b>3,435</b>	<b>21,527</b>
<b>2021</b>				
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
<b>Total contractual financial assets</b>	<b>16,340</b>	<b>-</b>	<b>3,406</b>	<b>19,746</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022**Liquidity risk**

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

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

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue. The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for non-lease Financial Liabilities.

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

	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
<b>2022</b>							
Trade and other payables	3,447	-	-	-	-	3,447	3,447
Trust funds and deposits	132	-	-	-	-	132	132
Interest-bearing loan and borrowings	551	557	1,132	3,144	3,321	8,706	8,706
	4,130	557	1,132	3,144	3,321	12,285	12,285
<b>2021</b>							
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
	3,607	670	1,109	3,208	4,383	12,975	12,975



## Burnie City Council

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## (e) Sensitivity analysis

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

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 4.4%.

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

		Interest rate risk -1%		Interest rate risk +1%	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
<b>2022</b>					
<b>Financial assets</b>					
Cash and cash equivalents	10,580	(106)	(106)	106	106
Investments	7,512	(75)	(75)	75	75
Rate debtors	1,939	(19)	(19)	19	19
<b>Financial liabilities</b>					
Interest-bearing loans and borrowings	8,706	87	87	(87)	(87)

		Interest rate risk -1%		Interest rate risk +1%	
		Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
<b>2021</b>					
<b>Financial assets</b>					
Cash and cash equivalents	11,340	(113)	(113)	113	113
Investments	5,000	(50)	(50)	50	50
Rate debtors	1,516	(15)	(15)	15	15
<b>Financial liabilities</b>					
Interest-bearing loans and borrowings	10,038	100	100	(100)	(100)

## 9.9 Fair Value Measurements

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

- Investment in Water Corporation
- Investment in Joint Venture
- Property, infrastructure plant and equipment
  - Land
  - Land under roads
  - Buildings
  - Roads and footpaths
  - Parks and recreation
  - Bridges and culverts
  - Drainage

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

## Burnie City Council

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## (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 2022.

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.

30 June 2022	Note	Level 1	Level 2	Level 3	Total
<b>Recurring fair value measurements</b>					
Land	6.1	-	33,505	-	33,505
Land under roads	6.1	-	26,838	-	26,838
Buildings	6.1	-	18,694	48,158	66,852
Roads and footpaths	6.1	-	-	150,043	150,043
Parks and recreation	6.1	-	-	38,479	38,479
Bridges and culverts	6.1	-	-	9,283	9,283
Drainage	6.1	-	-	55,931	55,931
Investment in Water Corporation	5.1	-	-	64,551	64,551
Investment in Joint Venture	5.2	-	-	3,341	3,341
		-	79,037	369,786	448,823

30 June 2021	Note	Level 1	Level 2	Level 3	Total
<b>Recurring fair value measurements</b>					
Land	6.1	-	26,769	-	26,769
Land under roads	6.1	-	26,839	-	26,839
Buildings	6.1	-	14,922	43,349	58,271
Roads and footpaths	6.1	-	-	136,680	136,680
Parks and recreation	6.1	-	-	36,464	36,464
Bridges and culverts	6.1	-	-	8,782	8,782
Drainage	6.1	-	-	52,141	52,141
Investment in Water Corporation	5.1	-	-	62,888	62,888
Investment in Joint Venture	5.2	-	-	3,256	3,256
		-	68,530	343,560	412,090

## Transfers between levels of the hierarchy

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

There were no transfers between levels of the fair value hierarchy.

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****(b) Highest and best use**

AASB 13 requires the fair value of non-financial assets to be calculated based on their "highest and best use", all assets valued at fair value in this note are being used for their highest and best use.

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

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

*Investment in TasWater*

Refer to note 5.1 for valuation and significant inputs.

*Investment in Joint Venture*

Refer to note 5.2 for valuation and significant inputs.

*Land*

Land fair values were determined by the Valuer-General. The land has been indexed effective 30 June 2022 by applying the Valuer-General's Land Value Adjustment Factors 28 February 2022. 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*

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

*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 2022 using the 31 March 2022 ABS index rates. The level 2 assets have been indexed by applying the Residential Property Price Hobart Index applied at 30 June 2022 using 31 December 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 3.3.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation. The methods for calculating CRC are described under individual asset categories below.

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022***Roads and footpaths*

A full valuation of Transport was undertaken by Council's technical services division effective 30 June 2021 using replacement rates determined by Council's technical services division. The assets have been indexed this year by applying the Road and Bridge Construction Index with indexation applied at 30 June 2022 using the 31 March 2022 ABS index rates.

*Parks and recreation*

A full valuation of parks and recreation assets was undertaken by Council's technical services division effective 30 June 2021. The assets have been indexed each year by applying the Consumer Price Index, All Groups for Hobart. The indexation has been applied at 30 June 2022 using the 31 March 2022 ABS index rates.

*Bridges and culverts*

A full valuation of bridges assets was undertaken by independent valuers, AusSpan, effective June 2021. The assets have been indexed this year by applying the Road and Bridge Construction Index with indexation applied at 30 June 2022 using the 31 March 2022 ABS index rates.

*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 2022 using the 31 March 2022 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 6.1.

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

Investment in Joint Venture, which is classified as level 3, has been separately disclosed in note 5.2

**(e) Valuation processes**

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

Valuation policy for Investment in Water Corporation is disclosed in note 5.1. Valuation policy for Investment in Joint Venture is disclosed in note 5.2.

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

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

Council borrowings are recognised at amortised cost with interest recognised in the Consolidated Comprehensive Income Statement when incurred. The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (level 2).

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

**Events occurring after balance date**

There are no events after balance date.

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****10 Other matters****10.1 Other significant accounting policies and pending accounting standards****(a) Taxation**

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

Goods and services tax (GST)

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

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

**(b) Impairment of non-financial assets**

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

**(c) Allocation between current and non-current**

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

**(d) Financial guarantees**

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

**(e) Contingent assets, contingent liabilities and commitments**

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

**(f) Budget**

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

**(g) Adoption of new and amended accounting standards**

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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.1 Other significant accounting policies and pending accounting standards (cont'd)

## (h) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2022 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below. AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Correction, applicable to annual reporting periods beginning on or after 1 January 2022.

The amendments address an acknowledge inconsistency between the requirements in AASB10, and those in AASB128 (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.

## 10.2 Management indicators

## (a) Consolidated underlying surplus or deficit

	Benchmark	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
<b>Net result for the year</b>		6,266	449	2,204	116
<b>Less non-operating income</b>					
Capital grants		(2,600)	(1,920)	(1,220)	(1,320)
Contributions		(2,621)	(394)	(1,885)	(102)
<b>Add non-operational expenditure</b>					
De-recognition of assets		-	-	112	-
Capital works completed on assets not owned by Council		-	-	15	12
Adjustments to timing of Financial Assistance Grants		(914)	(56)	(77)	(2)
Consolidated underlying surplus/(deficit)	0	131	(1,921)	(851)	(1,296)

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

The Commonwealth Government paid 75% of the Financial Assistance Grant for Council in advance of the 2022-23 financial year. This income is recognised in the current financial year 2021-22, but would normally be used to support operations in 2022-23. The underlying surplus has been adjusted to include this effect.

Council achieved a small surplus for the 2022-23 financial year, which is consistent with the benchmark and is a significant improvement from several years of underlying deficits.

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.2 Management indicators (cont'd)

## (b) Consolidated underlying surplus ratio

		2022	2021	2020	2019
	Benchmark	\$'000	\$'000	\$'000	\$'000
Consolidated underlying surplus or deficit		131	(1,921)	(851)	(1,296)
Recurrent income		34,087	33,299	34,797	33,636
Consolidated underlying surplus ratio %	> 0%	0.38%	-5.77%	-2.44%	-3.85%

This ratio serves as an overall measure of financial operating effectiveness. The benchmark and result achieved reflects Council's goal to breakeven, consistent with its financial management strategy.

## (c) Consolidated net financial assets/(liabilities)

		2022	2021	2020	2019
	Benchmark	\$'000	\$'000	\$'000	\$'000
Liquid assets less		13,753	14,746	18,094	7,358
total liabilities		(15,648)	(17,090)	(17,228)	(6,559)
Net financial liabilities	0	(1,895)	(2,344)	866	799

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall. Council has \$7.512m in term deposits that can be redeemed early if required. Council has sufficient liquid assets to cover total liabilities.

## (d) Consolidated net financial assets/(liabilities) ratio

		2022	2021	2020	2019
	Benchmark	\$'000	\$'000	\$'000	\$'000
Net financial liabilities		(1,895)	(2,344)	866	799
Recurrent income		34,087	33,299	34,797	33,636
Net financial assets/(liabilities) ratio %	0% to (50)%	(5.56%)	(7.04%)	2.49%	2.37%

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

Council has had a focus on improving its financial performance and position, reducing debt, which reflects in the resulting ratio. The result is consistent with the benchmark.

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.2 Management indicators (cont'd)

## (e) Consolidated asset consumption ratio

	Benchmark	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
<b>Buildings</b>					
Fair value (carrying amount)		66,852	52,272	52,2118	50,561
Current replacement cost (gross)		115,960	100,284	90,517	86,771
Asset consumption ratio %	> 60%	58%	58%	58%	58%
<b>Transport infrastructure</b>					
Fair value (carrying amount)		150,043	136,680	136,504	134,299
Current replacement cost (gross)		333,894	305,734	300,997	295,226
Asset consumption ratio %	> 60%	45%	45%	45%	45%
<b>Drainage</b>					
Fair value (carrying amount)		55,931	52,141	51,270	49,375
Current replacement cost (gross)		93,724	87,018	84,926	81,181
Asset consumption ratio %	> 60%	60%	60%	60%	61%

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

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.

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



## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.2 Management indicators (cont'd)

## (f) Consolidated asset renewal funding ratio

	Benchmark	2022 \$'000	2021 \$'000	2020 \$'000	2019 \$'000
<b>Transport infrastructure</b>					
Projected capital funding outlays**		43,452	42,671	88,581	39,280
Projected capital expenditure funding***		44,058	42,671	30,488	33,713
Asset renewal funding ratio %	90-100%	99%	100%	291%	117%
<b>Plant, equipment and other</b>					
Projected capital funding outlays**		17,701	14,075	7,988	8,150
Projected capital expenditure funding***		15,497	14,075	7,988	8,150
Asset renewal funding ratio %	90-100%	88%	100%	100%	100%
<b>Buildings</b>					
Projected capital funding outlays**		21,968	17,499	4,192	3,824
Projected capital expenditure funding***		18,874	17,499	4,192	3,824
Asset renewal funding ratio %	90-100%	86%	100%	100%	100%
<b>Parks and reserves</b>					
Projected capital funding outlays**		10,124	11,222	1,590	3,024
Projected capital expenditure funding***		11,171	11,222	1,590	3,024
Asset renewal funding ratio %	90-100%	110%	100%	100%	100%
<b>Drainage</b>					
Projected capital funding outlays**		7,602	7,097	2,550	2,586
Projected capital expenditure funding***		7,408	7,097	2,550	2,586
Asset renewal funding ratio %	90-100%	97%	100%	100%	100%

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.

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

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

This ratio measures Council's capacity to fund future asset replacement requirements. This ratio should be considered over the 10 year life of the Strategic Asset Management plan and Financial Management Plan. Council is planning a review of asset condition and this information will be reflected in future Asset Management Plans.

Overall, the asset renewal ratio for all asset classes across council is 99%. Council funding for the replacement of assets is slightly more than benchmark, but ensures funding for the replacement of assets and a provision for future requirements not yet known.

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.2 Management indicators (cont'd)

## (g) Consolidated asset sustainability ratio

		2022	2021	2020	2019
	Benchmark	\$'000	\$'000	\$'000	\$'000
Capex on replacement/renewal of existing assets		5,957	3,317	3,171	4,309
Annual depreciation expense		8,619	7,939	7,645	7,708
Asset sustainability ratio %	100%	69%	42%	41%	56%

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

Council has focused on the replacement of existing assets, rather than new and upgraded assets, reflecting in a higher asset sustainability ratio.

	Capital renewal expenditure \$'000	Capital new/upgrade expenditure \$'000	Total Capital Expenditure \$'000
<b>2022</b>			
Buildings	183	792	975
Property, plant and equipment	1,522	290	1,812
Storm water	330	74	404
Transport	3,660	1,126	4,786
Waste	60	10	70
Parks and recreation	202	1,126	1,328
<b>Total</b>	<b>5,957</b>	<b>3,418</b>	<b>9,375</b>

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 202210 Other matters (cont'd)  
10.3 Related party transactions

## (i) Councillor remuneration

Name	Position	Period	Allowances	Vehicles	Total compensation AASB 124	Expenses*	Total allowance and expenses section 72
<b>2022</b>							
Mr S Korns	Mayor	Full year	82,961	-	82,961	844	83,805
Ms G Simpson	Deputy Mayor	Full year	42,229	-	42,229	1,458	43,687
Mr A Boyd	Councillor	Full year	23,703	-	23,703	536	24,239
Ms T Burnby	Councillor	Full year	23,703	-	23,703	1,315	25,018
Mr T Bulle	Councillor	Full year	23,703	-	23,703	1,082	24,785
Mr K Dorsey	Councillor	Full year	23,703	-	23,703	1,799	25,502
Ms A Keygan	Councillor	Full year	23,703	-	23,703	2,789	26,472
Mr C Lynch	Councillor	Full year	21,713	-	21,713	721	22,434
Mr D Pease	Councillor	Full year	23,703	-	23,703	32	23,735
			<b>289,121</b>	<b>-</b>	<b>289,121</b>	<b>10,566</b>	<b>299,687</b>
<b>2021</b>							
Mr S Korns	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
Ms T Burnby	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
Ms 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	289	23,443
			<b>284,614</b>	<b>-</b>	<b>284,614</b>	<b>14,015</b>	<b>298,629</b>

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

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.3 Related party transactions (cont'd)

## (ii) Key Management Personnel Remuneration

Name	Position	Period	Remuneration band	Salary <sup>1</sup>	Short-term incentive payments <sup>2</sup>	Vehicles <sup>3</sup>	Other allowances and benefit <sup>4</sup>	Super annuation <sup>5</sup>	Termination benefits <sup>6</sup>	Non-monetary benefits <sup>7</sup>	Total
<b>2022</b>											
Mr S Overland	General Manager	Full year	\$260,001 - \$280,000	215,000	-	19,582	1,621	26,875	-	10,517	273,695
Mrs B Lynch	Director - Corporate and Commercial Services	Full year	\$200,001 - \$220,000	164,857	-	17,267	193	21,335	-	13,411	217,063
Mr P Earle	Director - Land and Environmental Services	Full year	\$200,001 - \$220,000	169,785	-	14,758	1,329	21,631	-	3,135	210,638
Mr G Neil	Director - Works and Services	01/07/2021 - 20/05/2022	\$160,000 - \$180,000	149,246	-	16,648	4,157	18,933	45,811	(67,841)	166,954
<b>Sub-total</b>				<b>698,888</b>	<b>-</b>	<b>68,255</b>	<b>7,300</b>	<b>88,774</b>	<b>45,811</b>	<b>(40,778)</b>	<b>868,250</b>
<b>Acting arrangements</b>											
Mr R Sherman	Acting Director - Works and Services	27/09/2021 to 30/06/2022	140,000 - 160,000	122,370	-	-	-	15,908	-	9,413	147,691
<b>Sub-total</b>				<b>122,370</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,908</b>	<b>-</b>	<b>9,413</b>	<b>147,691</b>
<b>Total</b>				<b>821,258</b>	<b>-</b>	<b>68,255</b>	<b>7,300</b>	<b>104,682</b>	<b>45,811</b>	<b>(31,365)</b>	<b>1,015,941</b>

Burnie City Council

**Consolidated Notes to the Financial Statements**  
**For the Year Ended 30 June 2022**

10 Other matters (cont'd)

10.3 Related party transactions (cont'd)

(ii) Key Management Personnel Remuneration (cont'd)

Name	Position	Period	Remuneration band	Salary <sup>1</sup>	Short-term incentive payments <sup>2</sup>	Vehicles <sup>3</sup>	Other allowances and benefit <sup>4</sup>	Super-annuation <sup>5</sup>	Termination benefits <sup>6</sup>	Non-monetary benefits	Total
2021											
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	02/03/2021 to 30/06/2021	\$80,001 - \$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
Ms 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	114,134
Mr R Greene	Director - Community and Economic Development	01/07/2020 to 28/02/2021	\$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	179,921
Mr G Neil	Director - Works and Services	01/07/2020 to 03/11/2020 and 30/06/2021	\$160,001 - \$180,000	123,615	7,405	13,429	3,990	16,234	-	11,486	176,159
Mr P Eadie	Director - Land and Environmental Services	Full year	\$200,001 - \$220,000	168,915	-	14,758	1,662	20,845	-	7,151	213,331
				798,368	7,405	49,083	11,946	99,302	185,106	(180,265)	970,945

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.3 Related party transactions (cont'd)

## (ii) Key Management Personnel Remuneration (cont'd)

Name	Position	Period	Remuneration band	Salary <sup>1</sup>	Short-term incentive payments <sup>2</sup>	Vehicles <sup>3</sup>	Other allowances and benefit <sup>4</sup>	Super-annuation <sup>5</sup>	Termination benefits <sup>6</sup>	Non-monetary benefits	Total
<b>Acting arrangements</b>											
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 Sharnan	Acting Director - Works and Services	01/08/2020 to 03/11/2020	\$40,001 - \$60,000	38,873	-	-	-	4,859	-	2,990	46,722
Ms M Wyatt	Acting Executive Manager - Corporate Finance	10/12/2020 to 28/02/2021	\$20,001 - \$40,000	16,924	-	-	-	2,116	-	1,309	20,349
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	20,221
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
				134,205	-	-	-	16,776	-	10,326	161,307
				932,573	7,405	49,083	11,946	116,078	185,106	(169,939)	1,132,252

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

<sup>2</sup> Short 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.

<sup>3</sup> Includes 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).

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

<sup>5</sup> Superannuation means the contribution to the superannuation fund of the individual.

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

<sup>7</sup> Non-monetary benefits include annual and long service leave movements and non-monetary benefits.

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****10 Other matters (cont'd)****10.3 Related party transactions (cont'd)  
(iii) Remuneration principles****Councillors**

Councillor allowances are paid in accordance with Section 34(a) of the 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**

There were no short term payments awarded during the current year

**Termination benefits**

Termination payments during the current year included:

- Mr G Neil employment finished on 20 May 2022. The balance of his annual and long service leave was paid out to the value of \$45,811

**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 R Sharman was the Acting Director of Works and Services from 27 September 2021 to 30 June 2022, while Mr G Neil managed Council Depot Operations

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022

## 10 Other matters (cont'd)

## 10.3 Related party transactions (cont'd)

## (iv) Transactions with related parties

	Purchases \$'000	Sales \$'000	Other \$'000	Balance outstanding		Provision for bad debts \$'000	Bad debts expenses \$'000
				Owed to Council \$'000	Owed by Council \$'000		
<b>Transactions with related parties</b>							
<b>2022</b>							
Tas Communications Unit Trust	-	-	129	-	-	-	-
Burnie Airport Corporation	-	-	-	-	-	-	-
<b>2021</b>							
Tas Communications Unit Trust	1,461	130	-	3	94	-	-
Burnie Airport Corporation	-	71	-	-	-	-	-

**Transactions with subsidiaries, associates and joint ventures**

Transactions with subsidiaries, associates and joint ventures are detailed in note 5.2

**Transactions with subsidiaries**

There were no transactions with subsidiaries in the 2021-22 financial year.

**Transactions with joint ventures**

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

- Nature of the transaction: *Grant fundings for Burnie Works\**
- Amount of the transactions during the year: *\$101,014*
- Outstanding balances, including commitments at year end: *Council owes a further milestone*
- Terms and conditions: *30 day terms*
- Provision for doubtful debts: *\$nil*
- The expense recognised during the period relating to bad or doubtful debts due from related parties: *\$nil*

*\* Council support Burnie Works with a grant to deliver a range of social activities that improve outcomes and connectedness for the Burnie Community. A Councillor is the Chair of Burnie Works. The contract is for the period of 1 July 2021 to 30 June 2024 (3 Years). Funding for 21-22 financial year was \$57,000 which is indexed based on annual CPI movement for the 12 months to March Quarter of previous year. Prior to 1 July 2021 Council operated Burnie Works.*



**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****10 Other matters (cont'd)****10.3 Related party transactions (cont'd)****(v) Transactions with related parties that have not been disclosed**

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

- Payment of rates on a primary residence
- Dog registration

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

Council makes membership contributions to Cradle Coast Authority. Cradle Coast Authority is deemed to be a related party due to the General Manger being a board member for part of the year. Amounts paid are as follows:

	<b>2022</b>	<b>2021</b>
Membership contributions	<b>154,967</b>	162,232

## Burnie City Council

Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 202210 Other matters (cont'd)  
10.4 Significant business activities

	BAFC Trading		Aquatic Centre		Waste		Parking		Total	
	2022	2021	2022	2021	2022	2021	2022	2021	2022	2021
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Revenue</b>										
Rates	-	-	-	-	4,148	4,029	-	-	4,148	4,029
Grants	15	18	-	-	-	6	-	-	15	24
Other	247	161	-	-	471	685	2,148	1,915	2,866	2,761
	<b>262</b>	<b>179</b>	<b>-</b>	<b>-</b>	<b>4,619</b>	<b>4,720</b>	<b>2,148</b>	<b>1,915</b>	<b>7,029</b>	<b>6,814</b>
<b>Expenses</b>										
<i>Direct</i>										
Employee costs	169	160	21	22	687	656	594	571	1,471	1,409
Materials and contracts	101	16	696	849	3,361	3,483	302	291	4,480	4,639
Interest	-	-	2	11	-	-	-	-	2	11
Other	-	-	54	44	38	110	40	113	132	267
<i>Indirect</i>										
Overheads	65	-	320	-	1,345	292	261	133	1,991	425
	<b>335</b>	<b>176</b>	<b>1,093</b>	<b>926</b>	<b>5,451</b>	<b>4,541</b>	<b>1,197</b>	<b>1,108</b>	<b>8,076</b>	<b>6,751</b>
<b>Notional Cost of free services received</b>										
<i>Capital costs</i>										
Depreciation	-	32	292	279	99	86	150	144	541	541
Opportunity cost of capital	30	8	265	63	104	9	184	29	573	109
	<b>30</b>	<b>40</b>	<b>547</b>	<b>342</b>	<b>203</b>	<b>95</b>	<b>334</b>	<b>173</b>	<b>1,114</b>	<b>650</b>
<b>Competitive neutrality costs</b>										
	<b>10</b>	<b>10</b>	<b>40</b>	<b>39</b>	<b>5</b>	<b>32</b>	<b>58</b>	<b>255</b>	<b>113</b>	<b>336</b>

Overheads are calculated on a notional basis in accordance with competitive neutrality principles.

**Burnie City Council****Consolidated Notes to the Financial Statements  
For the Year Ended 30 June 2022****10 Other matters (cont'd)****10.4 Significant business activities (cont'd)****Accounting Policy**

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

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

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

## Certification of the Consolidated Financial Report

The financial report presents fairly the consolidated financial position of the Burnie City Council as at 30 June 2022, the results of its operation and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Simon Overland

General Manager

Date: 7 October 2022

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**GENERAL MANAGER****AO202-22 COUNCILLORS' DECLARATION OF OFFICE**

FILE NO: 15/6/11

PREVIOUS MIN:

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**1.0 RECOMMENDATION:**

***"THAT Council acknowledge that the required Declarations of Office have been completed by Mayor Teeny Brumby, Deputy Mayor Giovanna Simpson, Councillor Steven Kons, Councillor David Pease, Councillor Chris Lynch, Councillor Trent Aitken, Councillor Amina Keygan, Councillor Ken Dorsey, and Councillor Justin Grave."***

**2.0 EXECUTIVE SUMMARY****Purpose and Background**

This report confirms that all newly elected councillors have signed their Declaration of Office prior to undertaking duties at their first Council Meeting.

**Key Issues**

Local Government elections were held in October 2022, for all positions of councillor, deputy mayor and mayor. The Certificate of Election was issued by the Tasmanian Electoral Commission on 1 November 2022.

Section 321 of the *Local Government Act 1993* requires all elected members to make a prescribed Declaration of Office before acting in the role of councillor.

All declarations have been made in accordance with the Act.

**3.0 SUPPORTING INFORMATION****Strategic Alignment**

This reports aligns to the Council Plan Enabler, *People*, in ensuring that elected councillors comply with the Act at the commencement of their term of office.

**Legal**

Section 321 of the *Local Government Act 1993* requires all elected members to make a prescribed Declaration of Office before acting in the role of councillor. The Declaration of Office is set out under Schedule 2 of the Act. A copy is shown at section 4.0 of this report.

**Finance**

There are no financial impacts resulting from this report.

**Relation to Council Policy**

There are no Council policies relating to this report.

**Discussion**

All Councillors signed their Declarations of Office before the General Manager, at a livestreamed ceremony with family and friends attending, on 15 November 2022. This was prior to the first council meeting taking place, being 29 November 2022.

A copy of the Certificate of Election from the 2022 Local Government elections, provided by the Tasmanian Electoral Commission on 1 November 2022, is attached.

**Health and Safety**

There are no health and safety impacts resulting from this report.

**Risk**

There are no identified risks that require consideration in relation to this report. The compliance requirement of Section 321 of the *Local Government Act 1993* has been met.

**Environmental Sustainability**

There are no environmental sustainability impacts to be considered in this report.

**Consultation**

No consultation has been required on this report. The Declaration of Office Ceremony was witnessed by the General Manager and invited family guests of the elected members.

**Conflict Of Interest**

No member of Council staff, or other person engaged under a contract, involved in advising on or preparing this report has declared a material or general conflict of interest in relation to the matter of the report.

**4.0 DETAIL**

For reference, a copy of the Declaration of Office as set out in the Act, is shown below.

*Local Government Act 1993*

## DECLARATION OF OFFICE - S. 321

I, ....., having been elected as .....  
[full name] [councillor]

to the ..... Council, do solemnly declare that I will  
[name of council]

- (a) faithfully carry out the functions and exercise the powers vested in me by virtue of that office to the best of my ability and in accordance with the law;
- (b) comply with the Council's code of conduct;
- (c) engage in ongoing professional development; and
- (d) abide by the principles of good governance.

.....  
[signature of councillor]

Made before me at ..... in Tasmania on the ..... day  
of ..... 20 .....

.....  
[general manager]

**ATTACHMENTS**

1 [!\[\]\(51514032c8ca341817228f39f1307b05\_img.jpg\)](#). Certificate of Election - TEC - 1 November 2022

**COUNCIL RESOLUTION****Resolution number: MO217-22****MOVED:**            *Cr G Simpson***SECONDED:**      *Cr D Pease*

***“THAT Council acknowledge that the required Declarations of Office have been completed by Mayor Teeny Brumby, Deputy Mayor Giovanna Simpson, Councillor Steven Kons, Councillor David Pease, Councillor Chris Lynch, Councillor Trent Aitken, Councillor Amina Keygan, Councillor Ken Dorsey, and Councillor Justin Grave.”***

**For:**            Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.

**Against:**

***CARRIED UNANIMOUSLY***





2022 LOCAL GOVERNMENT ELECTIONS

## Certificate of Election

### Burnie City Council

In accordance with the Local Government Act 1993 I have declared the following candidates elected to the positions shown below.

#### 9 Councillors

Elected for a period of 4 years

Teeny BRUMBY

Steven KONS

Giovanna SIMPSON

David PEASE

Chris LYNCH

Trent AITKEN

Amina KEYGAN

Ken DORSEY

Justin GRAVE

#### Mayor

Elected for a period of 4 years

Teeny BRUMBY

#### Deputy Mayor

Elected for a period of 4 years

Giovanna SIMPSON

A handwritten signature in black ink, appearing to read "Michael Leyden".

Michael Leyden RETURNING OFFICER

1 November 2022

---

**GENERAL MANAGER****AO203-22 LOCAL GOVERNMENT ASSOCIATION OF TASMANIA (LGAT)  
VOTING DELEGATES**

FILE NO: 2/5/23  
PREVIOUS MIN: AO299-20

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**1.0 RECOMMENDATION:**

***“THAT Council:***

- 1) Appoint the position of Mayor as Voting Representative to the Local Government Association of Tasmania; and***
- 2) Authorise the Mayor to appoint in writing a Voting Representative proxy for any LGAT meeting that she is unable to attend.”***

**2.0 EXECUTIVE SUMMARY****Purpose and Background**

To appoint new Voting Representative for Council at the Local Government Association of Tasmania (LGAT), following the recent ordinary local government elections.

**Key Issues**

All Council appointments to all committees will be reviewed in December.

This report is provided early due to the need to have the new Voting Representative for LGAT appointed for the first LGAT meeting which is scheduled for early December, prior to the next council meeting.

**3.0 SUPPORTING INFORMATION****Strategic Alignment**

This report aligns with the Council Plan Enabler: People, by ensuring the appointment for this position is current and valid.

**Legal**

There are no direct legal implications or legislative requirements for Council arising from the recommendation in this report.

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**Finance**

There are no financial impacts resulting from this report.

**Relation to Council Policy**

There are no Council policies relating to this report.

**Discussion**

The LGAT Rules require Council appoint one Voting Representative to attend Meetings (Rule 13(a)), and allow for a proxy to be appointed. The Voting Representative for Burnie has traditionally been the position of Mayor.

It is recommended that the position of Mayor continue to be appointed as Voting Representative.

It is further recommended that the proxy position be left open at this time and delegated authority be given to the Mayor to appoint in writing a proxy when she is unable to attend a meeting (per Rule 14(a)(b)). This is consistent with past practice and is designed to allow for a councillor to become proxy who is available and able to represent Council at that particular meeting date. Only an authorised Representative is able to exercise Council's vote.

**Health and Safety**

There are no health and safety impacts resulting from this report.

**Risk**

There are no identified risks that require consideration in relation to this report.

**Environmental Sustainability**

There are no environmental sustainability impacts to be considered in this report.

**Consultation**

Consultation has occurred with the Mayor on this report.

**Conflict Of Interest**

No member of Council staff, or other person engaged under a contract, involved in advising on or preparing this report has declared a material or general conflict of interest in relation to the matter of the report.

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**COUNCIL RESOLUTION****Resolution number: MO218-22****MOVED:**            *Cr C Lynch***SECONDED:**      *Cr G Simpson****“THAT Council:***

- 1) Appoint the position of Mayor as Voting Representative to the Local Government Association of Tasmania; and***
- 2) Authorise the Mayor to appoint in writing a Voting Representative proxy for any LGAT meeting that she is unable to attend.”***

**For:**            Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.

**Against:**

***CARRIED UNANIMOUSLY***

**GENERAL MANAGER****AO204-22 ACKNOWLEDGEMENT OF COUNTRY**

FILE NO: 15/5/4; 2/2/1  
PREVIOUS MIN:

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**1.0 RECOMMENDATION:**

***“THAT Council adopt the following Acknowledgement of Country for its Council Meetings:***

**Burnie City Council acknowledges that every part of Australia is, always was and always will be, Aboriginal land. Burnie City Council pays respect to the palawa – original owners and cultural custodians – of all the lands and waters across lutruwita/Tasmania upon which pataway/Burnie is situated and where our Council meets.”**

**2.0 EXECUTIVE SUMMARY****Purpose and Background**

At the final Council meeting of the previous Council a motion was on the agenda to change the Acknowledgement of Country used at Council events, including at the commencement of Council meetings.

The motion was withdrawn and the General Manager undertook to come back to the incoming Council with a proposed new Acknowledgement of Country.

**Key Issues**

The Acknowledgement to Country is a highly significant and important recognition of Australia’s first peoples.

The previous Acknowledgement to Country was dated and needed to be refreshed.

The proposed Acknowledgement to Country is based on research and versions used by other significant organisations in Burnie, like Ten Days on the Island.

### **3.0 SUPPORTING INFORMATION**

#### **Strategic Alignment**

There is no direct connection to Council's strategy, but making an appropriate and contemporary Acknowledgement to Country is consistent with Council's statutory obligations to its community.

#### **Legal**

There are no legal implications.

#### **Finance**

There are no financial impacts resulting from this report.

#### **Relation to Council Policy**

There are no Council policies relating to this report.

#### **Discussion**

No further information.

#### **Health and Safety**

There are no health and safety impacts resulting from this report.

#### **Risk**

There are no identified risks that require consideration in relation to this report.

#### **Environmental Sustainability**

There are no environmental sustainability impacts to be considered in this report.

#### **Consultation**

Relevant Council Officers have been consulted in the preparation of this report.

#### **Conflict Of Interest**

No member of Council staff, or other person engaged under a contract, involved in advising on or preparing this report has declared a material or general conflict of interest in relation to the matter of the report.

**COUNCIL RESOLUTION****Resolution number: MO219-22*****MOVED:***            *Cr K Dorsey****SECONDED:***     *Cr G Simpson****“THAT Council adopt the following Acknowledgement of Country for its Council Meetings:*****Burnie City Council acknowledges that every part of Australia is, always was and always will be, Aboriginal land. Burnie City Council pays respect to the palawa – original owners and cultural custodians – of all the lands and waters across lutruwita/Tasmania upon which pataway/Burnie is situated and where our Council meets.”****For:**            Cr T Brumby, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.**Against:**     Cr T Aitken.***CARRIED***

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**GENERAL MANAGER****AO205-22 GENERAL MANAGER'S REPORT - OPEN SESSION**

FILE NO: 4/18/2  
PREVIOUS MIN:

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**1.0 RECOMMENDATION:**

***"THAT Council:***

- 1) Note the information provided in the General Manager's Report; and***
- 2) Confirm that it has reviewed the commencement time for council meetings and affirms a start time of 6.00pm for closed session and 7.00pm for open session on the scheduled council meeting days; and***
- 3) Recognise with appreciation, the services and commitment to both Councillors and the community, of the former City Chaplain, Mr Chris Swain, over the past 11 years."***

**2.0 EXECUTIVE SUMMARY**

The purpose of this report is to advise on the following items:

Mayor's Communications  
General Manager's Communications  
Notification of Council Workshops  
Correspondence for Noting  
Council Meeting Action List  
Review of Commencement Times for Council Meetings  
Appointment of new City Chaplain

**3.0 DETAILS****Mayor's Communications**

Mayor Kons advises that the following meetings, events or appointments were attended since the last Council Meeting report:

- BNW Breakfast Session with Guest Speaker Lauren Kerrison, WHS Facilitator from Tasmanian Chamber of Commerce & Industry
- Burnie 10 Carbo Feast
- Burnie 10



- Burnie Community House 2021/22 AGM
- Mamma Mia Opening Night presented by Burnie Musical Society

Mayor Brumby advises that the following meetings, events or appointments were attended since the last Council Meeting report:

- Meeting with North West Support School
- Meeting with HIF Tasmania (Carbon Neutral eFuel plant)
- Meeting with Ian Jones, Business North West
- Intersection - Floor Talk - Bruce French - The edible plants of Burnie
- Official Opening of the Junior Surf Life Saving Season at the Nipper Open Day
- Meeting with Havenview Primary School
- Meeting with Natone Primary School
- Meeting with Stella Maris Primary School

The Mayor advises that the following meetings, events or appointments were attended on their behalf since the last Council Meeting report:

- Maiden Voyage presentation - Coral Princess, attended by Deputy Mayor Giovanna Simpson

### 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
11 October	Stakeholder Meeting – Cruise Ships 2022/23
	Meeting with Angela Cannell, Burnie Farmers Market
12 October	BNW Breakfast Session - Guest Speaker Lauren Kerrison, WHS Facilitator from Tasmanian Chamber of Commerce & Industry
	Friends of the Burnie Regional Museum - 80th Year Celebration of the Collection
	Meeting with City of Burnie Brass Band
18 October	Meeting with SGS – Strategic Plan
	Stakeholder Meeting – Cruise Ships 2022/23
	Community Safety Meeting
19 October	Community Consultation – Cultural Centre Plans
	CitiesWithNature Webinar: Councils shaping the global nature agenda
	Business North West General Meeting
21 October	Burnie Works Progress Mapping Workshop   Stronger Places, Stronger People
	BCC and UTAS Fortnightly Meeting
25 October	Stakeholder Meeting – Cruise Ships 2022/23
26 October	BNW Breakfast Session - Guest Speaker Jarred Ranson from Enterprize
	PSC Meeting - BAFC Redevelopment

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Date	Meeting / Function
	Community Consultation drop in - Cultural Centre plans
9 November	TasWater Owners Representatives Group (ORG) General Meeting
14 November	Meeting with Bess Clark, TasNetworks (Marinus Project)
16 November	Business North West General Meeting
17 November	Meeting with HIF Tasmania (Carbon Neutral eFuel plant)
18 November	Council Forum Catch-up
	BCC and UTAS Fortnightly Meeting

### Notification of Council Workshops

15 November 2022 – Councillor Declaration of Office Ceremony held.

No other Workshops held.

### Correspondence for Noting

Local Government Code of Conduct Panel – Code of Conduct Determination Report – received on 16 November 2022. Under section 28ZK (4) of the *Local Government Act 1993*, a copy of the Determination Report must be tabled at the first open meeting of Council at which it is practicable to do so. A copy of the Report is attached.

### Council Meeting Action List

The action lists from Council Meetings in Open Session are **attached** at the end of this report.

### Review of Commencement Times for Council Meetings

Regulation 6(2) of the *Local Government (Meeting Procedures) Regulations 2015* requires that Council is to review its commencement times of meetings, after each ordinary election. Council discussed this matter at its workshop of 22 November 2022, and the confirmation of times is included in the Recommendation at the start of this report.

The General Manager is to convene the first meeting of council following an ordinary election. Following a review of council meeting commencement times after an ordinary election, the Mayor is to convene the remainder of council meetings throughout the term of office.

### Appointment of City Chaplain

Council's City Chaplain Policy provides that the Mayor may appoint a City Chaplain of their selection at the commencement of the Mayor's term of office. It is advised that Mayor Brumby has appointed a new City Chaplain, being Mr Steve Arnol. A copy of this letter is attached.

The services and commitment of Mr Chris Swain as City Chaplain for the past 11 years are recognised with appreciation, acknowledging in particular the attendance at council meetings, civic events and support to councillors, over an extensive period of time.

The role of City Chaplain is a voluntary role.

## ATTACHMENTS

1. [Code of Conduct - Determination Report - 16 November 2022](#)
2. [Letter to Steve Arnol - Appointment as City Chaplain - 21 November 2022](#)
3. [Open Session - All Actions - 18 October 2022](#)
4. [Open Session - Outstanding Actions Nov 2020 to Sep 2022](#)

## COUNCIL RESOLUTION

**Resolution number: MO220-22**

**MOVED:** Cr D Pease

**SECONDED:** Cr K Dorsey

***"THAT Council:***

- 1) Note the information provided in the General Manager's Report; and***
- 2) Confirm that it has reviewed the commencement time for council meetings and affirms a start time of 6.00pm for closed session and 7.00pm for open session on the scheduled council meeting days; and***
- 3) Recognise with appreciation, the services and commitment to both Councillors and the community, of the former City Chaplain, Mr Chris Swain, over the past 11 years."***

**For:** Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.

**Against:**

***CARRIED UNANIMOUSLY***

In response to the Code of Conduct – Determination Report dated 16 November 2022, Cr K Dorsey gave the following public apology:

*I am happy to speak to this as I have already done it. On the night that the article came out I did apologise for any offence that may have been taken. Now for me this was yellow*

*journalism. I was very upset at the newspaper article as were they. I agree with them, I thought it was terrible. And I am truly sorry that a good idea was turned into a negative attacking our parking officers. I want to make it very clear – I did not write the article; I did not agree with the sentiment or tone of the article and my subsequent approaches to the writer were met with less than unsympathetic responses with regards to content. I did make an inappropriate observation on uniforms – that was made jokingly long after the interview; but that’s irrelevant. I still made it. So there was never any malice or thought.*

*This was precipitated following, what I believe, was a good motion to introduce cameras and better uniforms for parking officers. This would serve as a deterrent to harassment and provide visual, recorded and an accurate account of potential offenses against parking officers. This was a matter of Work Health and Safety.*

*It was an idea hatched in Hobart following a long discussion with a parking officer – that started with the use of sensors to detect overstayed parking spots. I noticed the camera on her and the discussion followed.*

*I subsequently raised the issue at a public forum held to discuss the increased levels of crime in the CBD. I also believed that the motion, if passed, would act as a deterrent for other crimes in the CBD by providing professional uniforms that allowed for easy identification. As noted in the motion, there was no intent to make parking officers police, but they are walking around the city continually and could be used as conduits for the police with the ability to record poor behavior. If their presence deterred one person from being injured or themselves harassed – it would be a success!*

*With regards to the motion, I withdrew the motion at the request of the General Manager and Mayor – much to my chagrin, it became a topic for discussion following another Councillor seizing the moment to claim that numerous Parking attendants had contacted them. I apologized for any misunderstanding. There was never any malice of thought or disrespect intended and that was the furthestest thing from my mind and I am really sorry about that.*

*The motion was to improve and I believe enhance their stature in the community and I stand by the motion that I wrote. I think to spend \$9,000 on the work health and safety of our parking officers is a bargain, if it works. So once again I am sorry for the comments that were made. I didn’t like the article either and I am sure that they felt gutted by it as I did. I read it and just shook my head, I couldn’t believe it but that was what was done and I cannot undo it. A sincere apology for what was written and my comments in it.*

The Mayor replied:

*Thank you Councillor Dorsey. I guess it is a matter for you but it is really my advice that you might take this opportunity to offer an apology that is unqualified.*

Councillor Dorsey replied:

*I am sorry about it. And really it was sincere. I am sorry about it. It was predicated on raising another motion otherwise it would never have been an article.*

The Mayor replied:

*I guess when you say it is 'predicated on another motion' it is qualifying it Ken in my view. But that is a matter for you and we will let that sit.*

*Thank you Ken for your response.*

The motion was then put to the vote (as set out on page 107).

Section 28ZK (7) of the *Local Government Act 1993* requires that any person who receives a determination report must keep the determination report confidential until the report is included within an item on the agenda for a meeting of the relevant council. Failure to do so may result in a fine of up to 50 penalty units.

*Local Government Act 1993*

**CODE OF CONDUCT PANEL DETERMINATION REPORT**  
**BURNIE CITY COUNCIL CODE OF CONDUCT**

Code of Conduct complaint brought by Ms Patricia King and Ms Colleen Berryman against Councillor Ken Dorsey

**Code of Conduct Panel**

- Robert Winter (Chairperson)
- Liz Gillam (Local Government Member)
- Don Jones (Legal Member)

Date of Determination: 16 November 2022

Content Manager Reference: C24263

**Summary of the complaint**

The Code of Conduct complaint (the complaint) brought by Ms Patricia King and Ms Colleen Berryman against Councillor (Cr) Ken Dorsey was submitted on 14 June 2022 and was provided to the Chairperson for assessment on 21 June 2022.

The complaint alleged that during an interview Councillor Dorsey had with an Advocate Newspaper journalist which led to an article appearing in the Advocate Newspaper on 23 May 2022 in relation to Councillor Dorsey's Motion on Notice – Parking Attendants AO080-22, Councillor Dorsey's actions were disrespectful to Ms King and Ms Berryman in their roles as Burnie City Council Parking Officers and fuelled negative attitudes towards Parking Officers and made them feel unsafe. (The motion was withdrawn before the Council meeting on Tuesday 24 May 2022.)

The complaint alleged breaches of the following parts of the Council's Code of Conduct:

Part 7 – Relationship with community, Councillors, and Council employees.

- (1) A Councillor
  - (a) Must treat all persons fairly; and
  - (b) Must not cause any reasonable person offence or embarrassment; or
  - (c) Must not bully or harass any person.

Part 8 - Representation:

- (6) A Councillor must show respect when expressing personal views publicly.
- (7) The personal conduct of a Councillor must not reflect, or have the potential to reflect, adversely on the representation of the Council.

**Initial assessment**

Following receipt of the complaint, the Chairperson conducted an initial assessment of the complaint in accordance with the requirements of section 28ZA of the *Local Government Act 1993* (the Act). Having assessed the complaint against the provisions of section 28ZB and 28ZC of the Act, the Chairperson determined that:

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The complaint against Councillor Dorsey in relation to the alleged breaches of Part 7.1 (a) and (b) and (c) and Part 8 (6) and (7) should be further investigated as these substantially related to a contravention of the Burnie City Council's Model Code of Conduct adopted in February 2019.

The Chairperson also found that the complaint by both Ms King and Ms Berryman was permissible under section 28V(5), of the Act which relevantly states: 'a complaint may not be made by more than two complainants jointly.'

#### Material considered by the Panel

- The complaint submitted under cover of the statutory declaration, from Ms King dated 9 June 2022 and a statutory declaration from Ms Berryman dated 10 June 2022.
- Councillor Dorsey's response to the complaint by statutory declaration dated 26<sup>th</sup> July 2022 referring to documents provided 27 July 2022.
- Statutory declaration Ms King dated 4 August 2022 and statutory declaration Ms Berryman dated 8<sup>th</sup> August 2022 responding to Councillor Dorsey's statutory declaration of 26 July 2022.
- Audio recording of relevant part of the Burnie City Council meeting 24 May 2022. This was provided in the complaint documentation to Councillor Dorsey.
- Emailed response from Councillor Dorsey re sanction dated 4 November 2022

#### Investigation

In accordance with section 28ZE of the Act, the Code of Conduct Panel (the Panel) investigated the complaint.

The Panel met on 13 August 2022 to consider the complaint.

On the 31 August 2022 Ms King, Ms Berryman and Councillor Dorsey were asked in a letter from the Chairperson to provide their views on the possibility of the Panel determining the investigation without a hearing, on the basis that the evidence received and the material provided was sufficient to allow a determination to be made without the need for a hearing.

In his correspondence to Councillor Dorsey on 31 August 2022, the Chairperson also asked Councillor Dorsey to make submissions on sanction, should the Panel determine that all or any part of the complaint was upheld.

On 1 September 2022, Councillor Dorsey was provided with the statutory declarations of Ms King of 4 August and Ms Berryman of 8 August as he had not previously been provided with these documents.

On 12 September Ms King advised that she was content for the complaint to be dealt with without a hearing, and later that day Ms King, on behalf of Ms Berryman, indicated that Ms Berryman too, was happy for the complaint to be dealt with without a hearing.

On 16 September Councillor Dorsey, in an email to the Executive Officer of the Local Government Code of Conduct Panel, indicated that he did not wish to contest the matter further, nor did he wish to comment on the statutory declarations of Ms King of 4 August and Ms Berryman of 8 August.

As Councillor Dorsey's response did not address all the matters raised with him, on 20 September, at the Chairperson's direction, the Executive Officer of the Local Government Code of Conduct Panel emailed Councillor Dorsey requesting his response to the following two questions:

1. Do you wish to have a hearing, or are you content for the Panel to determine the complaint on the material advised to you in a letter from Chair of the Code of Conduct Panel of 31 August 2022? and;
2. Do you wish to make submissions on sanction if the Panel decides to uphold the complaints? If you do, you have until 5:00 pm on Friday 21 to do so.

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Local Government Code of Conduct Panel

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At 1:17 pm on 20 September via email, Councillor Dorsey replied as follows to the above questions:

1. No, I do not want a hearing. I am content with the Panel to make a determination based on the information provided, and
2. I cannot comment on what I will do prior to an event occurring. I will make a determination at that point in time.

As a consequence of this advice, the Panel decided to determine the complaint and did so, referring to all of the previously indicated evidence when it met via Zoom on 24 October 2022.

Having determined that some aspects of the complaint were substantiated (refer subsequently in this determination report), further communication was had with Councillor Dorsey in relation to sanction which is set out further under the "Sanctions" heading of this determination report.

### **Determination**

Pursuant to section 28ZI (1) (c) of the Act, the Panel determined to uphold part of the complaint and dismiss the remainder of the complaint.

The Panel upheld the complaint relating to the alleged breach of Part 7 (1) (b) – a Councillor must not cause any reasonable person offence or embarrassment but dismissed Part 7 (1) (a) and (c).

The Panel also upheld Part 8 (6) that Councillor must show respect when expressing personal views publicly but dismissed Part 8 (7) – the personal conduct of a councillor must not reflect or have the potential to reflect adversely on the reputation of the Council.

### **Reasons for determination**

#### **Part 7 – Relationship with community, councillors and Council employees**

Having considered the evidence before it the Panel concluded that Councillor Dorsey had breached Part 7 (1) (b) of the Code of Conduct by referring to Parking Officers, in the article appearing in the Advocate newspaper on 23<sup>rd</sup> May 2022, as "they look like Dad's Army with all their different jumpers and what not. Let's look professional."

The Panel was satisfied that this comment was a comment which any reasonable person would have considered to be offensive or to cause embarrassment to those to whom it was directed.

In reaching this decision regard was had to Councillor Dorsey's response supplied to the Panel that the comment was, in his own words, "a stupid statement ..... and I deeply regretted it". Councillor Dorsey also conceded that he was embarrassed by his own language and flippant comment which he described as stupid, insensitive, and ignorant. Clearly it was a disparaging comment that would have the effect of belittling or ridiculing those people to whom it was addressed.

Based on the evidence presented and his own concessions the Panel has determined that Councillor Dorsey's comment was of such a nature that it would cause any reasonable person offence and embarrassment and did cause offence and embarrassment to the complainants.

In his response to the complaint in documents attached to his statutory declaration of 26 July 2022, Councillor Dorsey asserted that the complaint should be brought against the Advocate Newspaper as he was unaware of what was to be published on 23 May 2022 following his interview. In his email of 4 November, Councillor Dorsey asserted that he had spoken to and written to the Advocate journalist after the article was published and that as he had not written the article- he would not have used the terminology therein. The Panel noted that Councillor Dorsey did not produce any evidence to substantiate he had spoken a person at the Advocate newspaper, nor did he tender a copy of the letter he purportedly sent to the newspaper.

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Local Government Code of Conduct Panel

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His explanation regarding the term "they looked like Dad's Army with all their different jumpers and what not. Let's look professional." and suggestion that the reporter was to blame and not him is diametrically opposed to his admission that he was flippant in his comments and his subsequent apology. The Panel does not accept and rejects his submissions on this point.

The Panel did not consider that the evidence supported a finding that by his conduct Councillor Dorsey had been unfair to, nor had he bullied or harassed, the Complainants.

#### **Part 8 – Representation.**

The Panel considered that the evidence before it was sufficient to support a finding that Councillor Dorsey had also not shown respect to the complainants when expressing personal views publicly which occurred in the interview leading to the Advocate article on 23 May.

Based on his own admission, the Panel was unanimously satisfied that Councillor Dorsey's comments showed a lack of respect for Parking Officers. He described his own comment "they looked like Dad's Army with all their different jumpers and what not. Let's look professional." as being flippant. According to the Oxford dictionary, flippant is defined as lack of respect or seriousness, frivolousness. It was clear that his comment was expressing a lack of respect for the Parking Officers, and it was so interpreted by the complainants.

The Panel was not however satisfied that Councillor Dorsey's comment in anyway reflected adversely on the reputation of the Council. The comment made no reference to the Council, was not directed at the Council and was directed at the manner of dress of the Parking Officers.

Accordingly, the Panel upheld the complaint so far as it related to Part 8 (6) of the Code of Conduct and dismissed the complaint in relation to Part 8 (7).

#### **Sanctions**

##### **Section 28ZI (2) of the Act states that**

*(1) After completing its investigation of a code of conduct complaint, the Code of Conduct Panel is to determine the complaint by –*

- (a) upholding the complaint; or*
- (b) dismissing the complaint; or*
- (c) upholding part of the complaint and dismissing the remainder of the complaint.*

*(2) If the code of conduct complaint or part of it is upheld, the Code of Conduct Panel may impose one or more of the following sanctions on the councillor against whom the complaint is made:*

- (a) a caution;*
- (b) a reprimand;*
- (c) a requirement to apologise to the complainant or other person affected by the contravention of the code of conduct;*
- (d) a requirement to attend counselling or a training course;*
- (e) a suspension from performing and exercising the functions and powers of his or her office as a councillor for a period not exceeding 3 months.*

*(3) If the code of conduct complaint or part of it is dismissed, the Code of Conduct Panel may determine that the complainant may not make a further complaint in relation to the same matter for a period not exceeding 12 months unless the complainant provides substantive new information in the further complaint.*

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#### **Local Government Code of Conduct Panel**

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Subsequent to the Panel's meeting on 24<sup>TH</sup> October, when it determined the complaint, as a consequence of Councillor Dorsey's email of 20 September 2022, when he stated:

"I cannot comment on what I will do prior to an event occurring. I will make a determination at that point in time."

the Panel wrote to Councillor Dorsey on 31<sup>st</sup> October seeking his submissions regarding whether any, or what sanction he believed should be imposed.

On 4th of November 2022, Councillor Dorsey's submission was received, and this, along with the other material in the Panel's possession has been considered in the determination as to an appropriate sanction.

The material basing the Panel's determination of an appropriate sanction is as follows.

1. The material from complainants regarding prior issues as between them and Councillor Dorsey- (although not considered by the Panel in its determinations regarding culpability, this material indicated to the Panel that Councillor Dorsey's actions in the period 23- 24 May 2022 were similar to those previously and appeared contrary to his agreements regarding his actions when dealing with issues affecting the Complainants.)
2. The Complainants indications of wishing Councillor Dorsey to be held "accountable" for his actions.
3. Councillor Dorsey's own comments that he considered his comments were "flippant".
4. The timing of Councillor Dorsey's withdrawal of his motion relating to the Advocate article contents.
5. Councillor Dorsey's indications of regret at the Council meeting on 24<sup>th</sup> May when the withdrawn motion was discussed.
6. Councillor Dorsey's responses to the requests made from the Panel through the Chair which is relevant to his general attitude to the matter and to test the genuineness of his expressed remorse.

In determining sanctions, the Panel considered the need for personal and general deterrence. As Councillor Dorsey has failed to abide by his undertakings to resolve his previous issues with the Complainants, the Panel considers it appropriate to impose a strong sanction to ensure greater compliance and understanding that as an elected official Cr Dorsey and others must comply with the Code of Conduct.

Pursuant to section 28ZI(2)(c) of the Act, which provides a requirement to apologise to the complainant or other person affected by the contravention of the Code of Conduct, the Panel imposes the following sanctions:

1. A requirement that Councillor Dorsey provides a written apology to both complainants and all other Burnie City Council Parking Officers; and
2. A requirement that Councillor Dorsey apologies for his conduct at the Burnie City Council Meeting at which this determination report is tabled.

#### **Delay in Determination**

Due to the nature of Ms King and Ms Berryman's complaint, the significant documentation provided with the complaint, the timing of the provision of information requested by the Panel, and the leave and other commitments of all Panel members, it was not possible for the Panel to determine this complaint with the 90 day period prescribed by section 28ZD(2) of the Act.

**Right to review**

A person aggrieved by the determination of the Code of Conduct Panel, on the ground that the Panel failed to comply with the rules of natural justice, is entitled under section 28ZP of the Act to apply to the Magistrates Court (Administrative Appeals Division) for a review of that determination.



Robert Winter  
Chairperson



Don Jones  
Legal Member



Liz Gillam  
Local Government Member

DATE: 16 November 2022

PLEASE QUOTE

Your Ref:

Our Ref: 15/6/5

Enquiries TB:KK

80 Wilson Street, Burnie Tasmania  
PO Box 973, Burnie TAS 7320ABN: 29 846 979 690  
Phone: (03) 6430 5700  
Email: [burnie@burnie.tas.gov.au](mailto:burnie@burnie.tas.gov.au)  
Web: [www.burnie.tas.gov.au](http://www.burnie.tas.gov.au)We value your feedback on our service.  
Tell us about it at [www.burnie.tas.gov.au](http://www.burnie.tas.gov.au)

21 November 2022

Steve Arnol

Email: [REDACTED]

*A hard copy will not be sent*

Dear Steve

**APPOINTMENT – CITY CHAPLAIN**

Following our recent discussions, I would like to thank you for being willing to accept this appointment of City Chaplain for Burnie.

The role of City Chaplain is an appointment made by the Mayor for the term of their office, four years, and this appointment takes effect from 16 November 2022.

The scope of the policy for City Chaplain includes being available to provide chaplaincy or counsel to the Mayor and Councillors as requested and attendance at civic events or other events at the request of the Mayor. A copy of this policy is attached for your information.

I also see the role of City Chaplain contributing to the future direction for an inclusive and healthy community, which values emotional wellbeing, belonging and inclusiveness.

Should you have any queries at any time during your appointment, please feel free to contact either myself or Mr Simon Overland APM at any time through the Executive Assistant to the Mayor and General Manager, Karen Kelly on [kkelly@burnie.tas.gov.au](mailto:kkelly@burnie.tas.gov.au) or 6430 5705.

I look forward to your involvement as City Chaplain and once again, thank you for accepting the appointment and being willing to serve in this way.

Yours sincerely

Cr Teeny Brumby  
**MAYOR**

Enc City Chaplain Council Policy

**Council Meeting Action Report**

All Actions for Open Session of 18 October 2022

Date From: 18/10/2022  
 Date To: 18/10/2022  
 Printed: Tuesday, 22 November 2022

**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
AO188-22	PUBLIC QUESTION TIME	<p><b>19 Oct 2022</b> QON: Follow up the public question from the Burnie Families Group (T Woodward) enquiring about halls, how often facilities are used, types of activities, and schedule for maintenance and upgrades, per Item AO188-22.</p> <p><b>25 Oct 2022</b> NOTE: Sent email to T Woodward to clarify if the request for this information is related to a similar request received on the same day from another organisation. The second request provides clear context around the parameters of what is required and if related - will assist to inform the Council's response to this Public Question.</p> <p><b>02 Nov 2022</b> Completed. Letter of response sent 2/11/2022 - DOC ID Number 22/30272.</p>	Corporate and Commercial Services	2/11/2022

Council 18/10/2022

<b>Council Meeting Action Report</b> <b>Outstanding Actions for Open Sessions Nov 2020 – Sep 2022</b>				
<b>Key:</b> RES = Action arising from Resolution; ACT = Action required in addition; QON = Question on Notice; NOTE = Progress Note			<b>Date From:</b> 17/11/2020 <b>Date To:</b> 30/09/2022 <b>Printed:</b> Tuesday, 22 November 2022	
Item Number	Report Title	Action	Department	Completed
AO265-20	MOTION ON NOTICE - DUAL NAMING POLICY	<b>18 Nov 2020</b> 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.  <b>14 Apr 2021</b> NOTE: Written to TAC seeking to engage in discussion as a starting point, 21/26471. <b>11 Oct 2021</b> NOTE: Follow up email sent, no response to date. <b>10 May 2022</b> NOTE: Several attempts to engage have not provided a successful outcome. An alternative contact is being sourced through UTAS.	Office of the General Manager	
Council 17/11/2020				
AO166-21	MOTION ON NOTICE - CITIZENSHIP CEREMONIES	<b>29 Sep 2021</b> 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.  <b>01 Oct 2021</b> NOTE: Sent correspondence 1/10/2021 seeking meeting with TAC to discuss the best methods of engaging with local Aboriginal communities. <b>14 Jan 2022</b> NOTE: Several attempts to engage have not provided a successful outcome. An alternative contact is being sourced from Burnie Works and UTAS in an attempt to engage. <b>25 Aug 2022</b> NOTE: Meeting with a local Aboriginal storyteller in September to consider engagement methods.	Corporate and Commercial Services	
Council 28/09/2021				
AO186-21	MOTION ON NOTICE - CBD PLANTING OF RHODODENDRONS	<b>28 Oct 2021</b> RES: Review the cost considerations between constantly changing flowers in CBD or replacing them with midsize Rhododendrons, as per the resolution of Council AO186-21.  <b>14 Jan 2022</b> NOTE: Being considered as part of Cities Gateway project and CBD greening paper.	Works and Services	
Council 26/10/2021				
AO042-22	LAND DISPOSAL - PROPOSAL TO DISPOSE OF PUBLIC LAND TO SUPPORTED AFFORDABLE ACCOMMODATION TRUST LOT 2, 1 MUSSEN CLOSE, SHOREWELL PARK BEING PART OF CT VOLUME 159534, FOLIO 1	<b>23 Mar 2022 3:52pm Neasey, Michelle</b> RES: Progress the potential disposal of land at Lot 2, 1 Mussen Close, to the Supported Affordable Accommodation Trust, in accordance with the authorisation of Council to dispose as public land, resolution AO042-22.  <b>29 Jul 2022</b> NOTE: General Manager working with PDA and MMT on plan of subdivision and contract of sale.	Office of the General Manager	
Council 22/03/2022				

**Council Meeting Action Report****Outstanding Actions for Open Sessions Nov 2020 – Sep 2022**

**Date From:** 17/11/2020  
**Date To:** 30/09/2022  
**Printed:** Tuesday, 22 November 2022

**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
AO101-22	MOTION ON NOTICE - RELOCATION OF BURNIE FARMER'S MARKET	<b>05 Jul 2022</b> RES: Open negotiations with organiser and stallholders of BFM, on a suggested relocation of the market into the city, per Council resolution AO101-22.  <b>09 Sep 2022</b> NOTE: Meeting sought with organisers.  <b>07 Oct 2022</b> NOTE: Meeting organised for 11/10/2022.	Office of the General Manager	
Council 28/06/2022				
AO106-22	BY-LAW - INTENTION TO MAKE A NEW BY-LAW - DRAFT PUBLIC PLACES BY- LAW	<b>05 Jul 2022</b> RES: Request the preparation of a Regulatory Impact Statement for the draft Public Places By-law and then progress the required Director's certification and public consultation process, before returning a report to Council, per AO106-22.  <b>06 Jul 2022</b> NOTE: Preparation of RIS requested from legal practitioner on 6.7.22, doc 22/19343.  <b>17 Nov 2022</b> NOTE: RIS received and being reviewed.	Corporate and Commercial Services	
Council 28/06/2022				
AO149-22	MOTION ON NOTICE - REMOVAL OF GRAFFITI	<b>24 Aug 2022</b> RES: Negotiate a trial period of service level agreements with organisations and bring proposal forward to the 2022/23 planning and budget process, as per Council Resolution AO149-22	Office of the General Manager	
Council 23/08/2022				
AO150-22	MOTION ON NOTICE - PUBLIC QUESTION TIME	<b>24 Aug 2022</b> ACT: Draft Public Question Policy	Corporate and Commercial Services	
Council 23/08/2022				

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**MINUTES AND REPORTS OF COMMITTEES****AO206-22 BURNIE CITY YOUTH COUNCIL SPECIAL COMMITTEE  
UNCONFIRMED MINUTES OF MEETING HELD ON 27 OCTOBER  
2022****FILE NO: 2/5/34**

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**RECOMMENDATION:**

***“THAT the Unconfirmed Minutes of the meeting of the Burnie City Youth Council Special Committee held on 27 October 2022, be received and noted.”***

**SUMMARY**

Bel Lynch, Director Corporate and Commercial Services and Mark Viner, Executive Manager Burnie Arts and Functions Centre attended the meeting as guest speakers and provided an overview of the architectural plans for the new Burnie Cultural Centre. Youth Councillors took the opportunity to provide their thoughts at the meeting and were also invited to provide their formal feedback via the online survey.

Jonathon Cowen from Youth Family and Community Connections attended the meeting as a guest speaker and provided information and brainstormed ideas for running the youth concert on Sunday 4 December 2022 at the Burnie Park Sound Shell.

Youth Councillors provided feedback on their experience of Youth Council and planned their end of year excursion.

**ATTACHMENTS**

1 [!\[\]\(4688aadfd656ded00cd6bdfae55089a9\_img.jpg\)](#). Burnie City Youth Council Special Committee Minutes of Meeting - 27 October 2022



**COUNCIL RESOLUTION****Resolution number: MO221-22****MOVED:**            *Cr G Simpson***SECONDED:**      *Cr D Pease****“THAT the Unconfirmed Minutes of the meeting of the Burnie City Youth Council Special Committee held on 27 October 2022, be received and noted.”*****For:**            Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.**Against:*****CARRIED UNANIMOUSLY***

## Meeting Minutes



Meeting: **BURNIE YOUTH COUNCIL**  
 Held on: Monday 27 October 2022  
 Venue: Burnie City Council Chambers  
 File No(s): 2/5/34



The meeting opened at 9.30am

	<p><b>Welcome, Acknowledgement to Country</b>          Youth Mayor Abbey Granger (PHS) welcomed the Burnie Youth Council and provided the Acknowledgement to Country.</p>
1.	<p><b>Present:</b>          (PHS) – Abbey Granger, Taleah Smith, Kaleb Birchall, Maddie Lamprey          (LCS) – Alexia Rowe, Ruby French          (SMPS) – Georgia Cumming, Lucas Weinert          (RPS) – Lilly Singline, Vincent Sturzaker          (BPS) – Jem Stretton          (BHS) – Millie Ferguson          (MPS) – Taya Wells</p> <p><b>Apologies:</b>          (MRC) – Ava Radford, Charlotte Loring, Alistair Brett          (BHS) – Jed Pennington, Bailey McLaren          (BPS) – Ellie Rayner          (HPS) – Zeppelin Barnard, Emily McKenzie          (BHS) – Talan Evans          (CPS) – Jasper Long, Alec de Bomford          (MPS) – Tilly Hay          (RPPS) – Jacob Singh, Ava Foster</p> <p><b>Ex-officio Officers in attendance:</b>          Deputy Mayor Giovanna Simpson, Tina Ellis          Project Officer - Olivia Lucas          Burnie Works - Allison Daley</p>
2.	<p><b>Minutes and Correspondence</b></p> <p><b>Motion:</b>  <i>That the minutes of 25 August 2022 are accepted as a true and accurate record.</i></p> <p><i>Moved: Lily Singline      Second: Millie Ferguson      <b>CARRIED</b></i></p> <p><b>Correspondence</b></p> <ul style="list-style-type: none"> <li>- Letter from Burnie City Council advising approval of “a contribution of up to \$10,000” towards the Drive in Cinema Proposal.</li> <li>- Peer to Peer model workshop for young people to support young people with mental health issues – to be held in Jan/Feb for two hours. If you are interested in attending let Olivia know.</li> </ul>

3.	<p><b>Guest Speaker: Bel Lynch and Mark Viner (Burnie City Council)</b></p> <ul style="list-style-type: none"> <li>- \$20m (\$18m funding from Federal Government) to upgrade the Burnie Arts and Function Centre expected to start in April 2023 and will take 12 months to complete.</li> <li>- A Video of the proposed Cultural Precinct was shown to councillors.</li> <li>- There will be four levels: museum and art gallery will be in one venue, with a café, stories of Burnie, retail, exhibitions, historical images from collections, viewing platform of the city.</li> <li>- The theatre and town hall will be modernized – upgrade to lighting, digitally enabled, four portable screens for backdrop.</li> <li>- Burnie Council is seeking feedback from the community and have promoted via social media and on website.</li> <li>- Youth Councillors were asked if they had heard of the promotion of the new facility – none had heard about it.</li> <li>- Request that youth councillors provide feedback via the survey by 7 November.</li> </ul>
4.	<p><b>Guest Speaker: Jonathon Cowen – Youth Family and Community Connections</b></p> <ul style="list-style-type: none"> <li>- Running a Youth Concert on Sunday 4 December from 1-5pm at the Sound Shell at the Burnie Park and partnering with Brad from Tas Rock Challenge.</li> <li>- What type of event do you want? <ul style="list-style-type: none"> <li>o A festival type event; local bands; food vans; skate demonstration; Pizza van; burgers and chips; jacket potatoes; icecream, maybe rides: gwizzer; physical activities; area for little kids.</li> </ul> </li> <li>- What type of music? <ul style="list-style-type: none"> <li>o Mixture; Burnie musical society; local bands; school bands; Christmas music; classic – something parents will like.</li> </ul> </li> <li>- Who wants to be involved – Brad has offered to help learn about setting up stages. <ul style="list-style-type: none"> <li>o Taya Wells would like to help out.</li> </ul> </li> <li>- Promotion of event <ul style="list-style-type: none"> <li>o Through schools and social media.</li> </ul> </li> <li>- Ideas for Youth Week 2023 – design the theme. <ul style="list-style-type: none"> <li>o Acceptance of yourself and others – because we are all different and more people should be aware of this.</li> <li>o Agreed 2023 theme: ‘Accepting me, Accepting you’ from Burnie Youth Council.</li> </ul> </li> </ul>

5.	<p><b>General Business:</b></p> <ul style="list-style-type: none"> <li>- Breakout groups seeking feedback from youth councillors:             <ul style="list-style-type: none"> <li>o What has your experience of Youth Council been like?</li> <li>o What message would you like to share about what is important to you as young people in Burnie?</li> <li>o What have you learnt/practiced during the year?</li> <li>o What would you tell next year's youth councillors?</li> </ul> </li> <li>- Suggestions on ways to share feedback: video, banners, read comments in a video. Will check with our Communications Officer in ready for next meeting in November.</li> <li>- End of Year Excursion             <ul style="list-style-type: none"> <li>o Laser Tag – before lunch</li> <li>o Lunch at Mecca</li> <li>o Movie at Cinema – Mia and Me – popcorn and drink supplied free</li> <li>o Wear casual clothes</li> <li>o Could watch a video at the Library.</li> <li>o Pick up at 3pm</li> <li>o Permission forms will be sent to parents, dietary requirements and availability on the day.</li> </ul> </li> <li>- Drive in Cinema             <ul style="list-style-type: none"> <li>o Business NW have a projector</li> <li>o Truck with a screen at South Burnie</li> <li>o Civic centre another venue option</li> <li>o Require someone to run the event</li> <li>o Council funding is for 2022/2023 financial year.</li> <li>o Pop up cinema on the beach suggestion</li> <li>o Have two movies: first movie a PG rated then second movie for older people.</li> <li>o Variety of food options</li> <li>o Will provide more information for November meeting.</li> </ul> </li> </ul>
6.	<p><b>Next Meeting</b> A brief meeting will be held on Thursday 24 November at 9.15am at the Burnie City Council Chambers and then excursion until 3pm</p>

**Closed: 11.33am**

Signed and dated (upon confirmation at next meeting):

\_\_\_\_\_  
Chairperson\_\_\_\_\_  
Date

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**MINUTES AND REPORTS OF COMMITTEES****AO207-22 UPPER NATONE RESERVE SPECIAL COMMITTEE UNCONFIRMED  
MINUTES OF MEETING HELD ON 30 OCTOBER 2022****FILE NO: 2/5/16**

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**RECOMMENDATION:**

***“THAT the Unconfirmed Minutes of a meeting of the Upper Natone Reserve Special Committee held on 30 October 2022, be received for discussion.”***

**SUMMARY**

The Minutes report on a meeting of the Upper Natone Reserve Special Committee are attached for reference.

An ordinary meeting of the Upper Natone Special Reserve Committee was held on site at the reserve on Sunday 30<sup>th</sup> October 2022 at 11am. The committee discussed the following items:

- Moving the location of the current gate out towards the picnic area because people with caravans can't see the gate and when they drive up to it find it difficult to turn around
- Alternatively asking council to erect signage “no caravans past this point”
- Material belonging to the UNSRC being recovered from the previous committee president
- Work is continuing to open the second walking track damaged by fallen trees in the last wind event
- The committee nominated some members to complete a chainsaw course

The committee thanked BCC for attending to the reserve road and for gathering information to assist in the repair of board walks.

No date was set for the next meeting.

**ATTACHMENTS**

1. [Upper Natone Reserve Special Committee Unconfirmed Minutes of Meeting held on 30 October 2022](#)

## COUNCIL RESOLUTION

Resolution number: MO222-22

**MOVED:**            *Cr K Dorsey*

**SECONDED:**      *Cr D Pease*

***“THAT the Unconfirmed Minutes of a meeting of the Upper Natone Reserve Special Committee held on 30 October 2022, be received for discussion.”***

For:            Cr T Brumby, Cr T Aitken, Cr K Dorsey, Cr J Grave, Cr S Kons, Cr C Lynch, Cr D Pease, Cr G Simpson.

Against:

***CARRIED UNANIMOUSLY***

1

**Upper Natone Reserve Special Committee**

Minutes of meeting held at the Upper Natone Reserve

Sunday 30<sup>th</sup> October 2022

Meeting opened 11am

**Present:** Ivan Caston (Chairperson), Heather Ross (Secretary), Diane Cripps, Ken Dorsey, Brielle Gray, Doug White

**Apologies:** Richard Franks

**Declaration of interest:** Nil

**Minutes of previous meeting:** Minutes of meeting held 22/8/22 read to meeting. Moved by Diane Cripps, Seconded by Brielle Gray. Minutes Accepted.

**Business arising from previous minutes:**

1. Committee discussed moving the yellow gate from the bridge to near the picnic shelter as suggested by Richard Franks, or a few metres past the entrance to the lagoon walking track. The gate is not visible to people driving to this area until they get to the closed gate. It is difficult for people to turn around if towing when this gate is not open and a fair distance to reverse.  
Committee debated pros and cons and agreed moving the gate to the picnic shelter required another area to be blocked with something and would limit parking. Committee remained undecided about moving the gate at this stage.  
Brielle Gray moved trialling signs indicating that no caravans are to enter the graded road from Blythe Road, as well as signs stating the area in front of picnic shelter where swings and BBQs are, is day use only. Council to be requested to provide costings for or provide the following signs. "No Caravans past this point" and x 2 "Day Use only – No camping". Seconded Ken Dorsey
2. Ken Dorsey confirmed he would follow up with Karen Kelly at BCC about the requested Certificate of appreciations for Fiona Tustian, Philip Tustian and Garry Watts for their many years of service to the Reserve. He will request a letter is sent to them with the certificates directly from the Council.
3. Doug White confirmed it had been arranged with Philip Tustian and Pat Troughton for council to pick up the items held at his premises that were purchased for or donated for use in the reserve. Pat is currently on leave, and this is still to be arranged. Items will be delivered to Ivan Caston's property.
4. Second walking track was closed by Council after a safety inspection on the 31/8/22, due to trees and branches that had fallen across the track; damage to existing board walks and the track being affected by the flooded creek, making the track difficult and unsafe to negotiate. Signs were erected at each entrance stating the track was closed. It was agreed by those present that a 12-metre section of the track constantly and severely impacted by the flooding creek required a boardwalk.
5. A proposed induction checklist put together by Brielle Gray was submitted to council for consideration and/or alteration on the 1/9/22. Waiting on Nick Hall Safety Advisor to amend as necessary and implement.

**Correspondence (in/out)**

- **Out** 24/8/22 Email to BCC (D White) with suggested induction checklist for all Reserve volunteers to be taken through and sign. Prepared by Brielle Gray for consideration

2

- **In** 25/8/22 Email from Doug White (BBC). Suggested induction checklist to be provided to Nick Hall, Safety Advisor for comment/alteration with view to having this implemented as soon as possible
- **In** 1/9/22 Email from Pat Troughton (BCC) Approval for requested works to proceed. This included grading road from Blythe Road along front of dam and organising a meet up with Chairperson and plumber re: installation of additional valve/tap near toilet, installation of threaded rod into pump slab to hold pump in position and possibility of a drain to prevent water from entering toilet.
- **Out** 2/9/22 Email with minutes of AGM, General Meeting and Chairpersons report to BCC and all committee members
- **Out** 23/9/22 Email with date of next working bee forwarded to all
- **Out** 29/9/22 Email reminder forwarded to all about working bee scheduled for 2/10
- **Out** Email 17/10/22 forwarded to all with time and date of committee meeting and working bee to be held 30/10/22
- **Out** 17/10/22 Email to Doug White re: Request for financial report on what recent works conducted by council has been charged against Reserves yearly funds. Example, grading of road, mulching, repairs to leaking pipe to water tank etc.

**General Business:**

- Thank you to BCC for grading of road from Blythe Road to dam and mulching of debris from storm.
- Meeting with plumber at reserve for tap at tank, issues with the water pump, threaded rod into pump slab to hold pump in position and drainage to prevent water from going into toilet still to be arranged.
- Price for 12 metre timber boardwalks approx. \$850. Waiting on council to cost alternative in recycled plastic.
- Committee members interested in completing the Chainsaw Safety course are Ivan Caston, Richard Franks, Jeremy Schmidt and Ken Dorsey.
- The Reserve FB page is going well with 63 followers and many more viewing the posts. Our posts have been shared by other groups including the Stowport/Natone Community Group. One of the posts about the fairy village received well over 1000 views. Updates on what the committee and council is doing to maintain and improve the reserve is posted as well as reminders about the conditions of use of the reserve.
- Ivan Caston suggested BCC consider \$100 Bunnings gift cards are purchased as required with the Reserve funds for spending on the 'smaller' items required for the ongoing maintenance and improvement of the reserve. E.g: cleaning items, nuts, and bolts etc. The receipts and expenditure of each card will be itemised and reported in meeting minutes with receipts provided to council. Doug White to discuss with Pat Troughton.
- Ivan Caston asked if the reserve funds are still to be used for the purchase of toilet paper for the public toilet, or if the council can supply them. Doug White to advise in due course. Ivan Caston will purchase some rolls in the meantime (for reimbursement from the reserve funds) as volunteers have been supplying rolls for a while.
- Several working bees (11/9,18/9 and 2/10) have been held since previous meeting with substantial work completed to the Alan Page Memorial Garden including mulching, staking trees, and defining paths. Only a small area of mulching remains to be done. The first of the fairy doors and windows were placed on some trees and are proving popular with users of the reserve.
- Working bee to commence after meeting with volunteers who can remain. Intention is to clear the closed walking track of the fallen trees and branches.

A date for the next meeting was not set but will be advised via email.

Meeting closed at 12 noon



**AO208-22 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*.

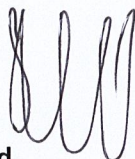
There were no non agenda items.

There being no further business the Mayor declared the Meeting closed at 7.32pm.

## 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 29 November 2022.

Confirmed:

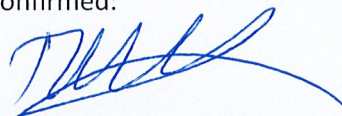


**Simon Overland**  
**GENERAL MANAGER**

Date:

13/12/22

Confirmed:



**Teeny Brumby**  
**MAYOR**

Date: 13-12-22