

# Annual Report 2012-2013



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# Annual Report

for the year ended 30 June 2013



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*Cover photo by Robert Coward:  
Community celebration to mark the completion  
of the Ulverstone Wharf Precinct Redevelopment*



# The vision

Central Coast – living our potential

We are a vibrant, thriving community that draws inspiration and opportunities from its natural beauty, land and people. Our clever industries and productive rural resources support economically viable communities as part of a thriving region, meeting all challenges with energy and innovation.

We are diverse coastal and rural communities, connected by a powerful sense of belonging to our place.

## Our values

- Community spirit
- Effective customer service
- Open
- Respectful
- Innovative
- Responsive

## Outcomes

- Economic vitality
- A sense of community
- A strong identity
- Creative energy
- Choices, options and opportunities
- Effective and efficient provision of amenities
- Sustainable environment
- Organisational best practice

living our  
**potential**

Strategic Plan 2009-2014



Tasmania's Central Coast municipal area is set in the heart of the North-West Coast spanning an area of 932km<sup>2</sup>, and has a population of 22,365<sup>1</sup> people. Extending westerly to the Blythe River and easterly just beyond the Forth River, from coastal beaches the boundary extends southwards through the fertile countryside to the rugged Leven Canyon, limestone caves and Black Bluff mountain range boasting snow-capped peaks in the depths of winter.



Central Coast is one of the most picturesque municipal areas in Tasmania and has a moderate climate reflecting all four seasons. Visitors and residents alike enjoy the lovely beaches and easy lifestyle through the summer months; this is followed by sunny autumn days where the scenery is postcard perfect. The winter months bring snow to the elevated areas, whilst coastal temperatures are less extreme. Whatever time of year, Central Coast is one of the most tranquil and captivating settings in Tasmania.

The coastal townships of Penguin (population 5,000 approx.) and Ulverstone (population 11,000



approx.), are the business centres of Tasmania's Central Coast; they offer quality, friendly service, an extensive range of retail outlets, restaurants and cafés. All the services you would expect from large urban centres are here.

Quality recreational facilities and expansive open spaces are synonymous with Central Coast. A diverse range of clubs and organisations cater for varied interests among the community. Families can select from a number of kindergartens, primary and secondary schools, while senior citizens clubs, nursing homes and hostels cater for those of a more mature age.

Tasmania's Central Coast features both urban and rural areas. Eighty-five per cent of the area's population live along the coastal strip. The principal townships are Ulverstone and Penguin, with smaller townships at Forth, Gawler, Heybridge, Leith, Sulphur Creek and Turners Beach. Central Coast is at the forefront in agricultural production, well known for its crops of poppies, pyrethrum, peas, potatoes and onions, as well as timber production and livestock enterprises. Tourism is also an important industry. The area is becoming increasingly attractive to investors, innovators, and entrepreneurs due to its proximity to major transportation routes.

Key employment sectors include retail, manufacturing and agriculture, and to a lesser extent, health and education. The main industrial and commercial areas are located in Ulverstone.





I have great pleasure in presenting the Central Coast Council Annual Report for 2012-2013. Significant achievements have been made in the delivery of our Strategic Plan which, developed in consultation with our community, identifies clear priorities for the Council.



The year has been highlighted with both the completion of the Ulverstone Wharf redevelopment and the commencement of the Penguin Regional Athletics Centre project. The Council also placed a strong focus on economic development, innovation and entrepreneurship, reinforcing the importance of creating an environment which encourages investment and job creation. Community engagement has also been a priority, connecting people, groups and organisations, developing capacity and creating a sense of belonging and community pride. The four platforms which underpin our Strategic Plan are our Liveability, Sustainability, Innovation and Creative Energy, and Distinctiveness and strong gains have been made in these areas throughout the year.

The Leven River Precinct Study in 2004 identified the Ulverstone Wharf area as having great potential to become a social hub, attracting tourism and economic development to the area. Extensive consultation was conducted during the study, and the vision for the Ulverstone Wharf area was for it to become 'the heart of the social, cultural and tourism life of Ulverstone and a place of pride for the Ulverstone community'. This was achieved with the completion of the Ulverstone Wharf redevelopment in October and today the precinct is a hub of community activity, with groups organising regular entertainment, arts and cultural activities and an ongoing annual calendar of events. The first stage of the Leven River Precinct Plan commenced in 2005 and included the





redevelopment of the Leven Canyon Lookout, followed by the expansion of the Ulverstone Sports and Leisure Complex and community precinct adjacent to the showgrounds, replacement of the Leven River Bridge at Ulverstone, redevelopment of the Anzac Park Playground and connecting pathways, and finally the Wharf Precinct Redevelopment. This seven-year project culminated in a day of community celebration in October when both the Ulverstone Wharf and Mike Downie View were officially opened. The viewing platform, named in honour of former Mayor Mike Downie, stands at the end of Reibey Street and features interpretation panels depicting stories of Anzac Park, the Leven River Bridge, our Memorial Parks, the Ulverstone Wharf, the Leven Canyon, Dial Range and some of the projects instigated by our Council in recent years.



*Photos (from top to bottom):  
1. Kath Downie and Mayor Bonde at the opening of the Mike Downie View (viewing platform)  
2&3. Community celebration to mark the completion of the Ulverstone Wharf Precinct*

Work commenced on the resurfacing of the track at the Penguin Regional Athletics Centre, one of only three synthetic athletics facilities in Tasmania and the only one servicing the needs of the North-West Region. This work is being assisted through a successful funding application for \$520,500 under the Regional Development Australia Fund (RDAF) Round Two. The Council will also provide supporting funds over the next six months to include new track and infield lighting, an upgrade to the operations centre, increased under-cover seating, and a new administration building. This work is the first stage in the Dial Sports Complex Master Plan being developed in consultation with users and stakeholder groups.



*Photo:  
Resurfacing of track at  
Penguin Regional Athletics Centre*

Community morning teas were hosted in Heybridge, Penguin, Riana, and Turners Beach and proved to be an effective means to engage with our community on local issues and Council activities. Members appreciated the opportunity to speak with Councillors and staff and this successful program will be extended throughout the municipal area during the coming year. Community conversations were also hosted with representatives from each of the service clubs within Central Coast, discussing current projects and identifying opportunities for working together and supporting each other on various community projects. Again this was well received by the clubs and has assisted in building greater appreciation and a stronger working relationship for the future. Following earlier café-style conversations with members of our food industry sector, a Food Strategy Group was formed and several forums have been hosted throughout the year connecting people and ideas in the ongoing development of our Central Coast Local Food Experience Strategy. The group has also progressed the idea of promoting local Tasmanian produce by building and growing a sustainable farmers market. A community interest group has now formed to develop this concept and it is anticipated that a regular market will be held at the Ulverstone Wharf in conjunction with a local artisan market commencing later this year.

After a community forum last year with Dr Ernesto Sirolli, the Council facilitated a discussion with community leaders who have since formed Cradle Coast Innovation,

an incorporated not-for-profit entity, established as a means to provide local leadership, community participation and sound management principles to a grass-roots approach to creating and supporting an innovative and entrepreneurial community. Cradle Coast Innovation Inc, 'Switching on innovation and enterprise', was launched in April and consists of a board of directors made up of local business, community and government leaders. It emerged from a desire to help our community take more responsibility for its own future and the board will be supported by a network of committed, passionate, community, business, education and government leaders.



This year, Australia Day was celebrated with 'Breakfast in the Park' which was well supported by our community and proved a lovely celebration of all that is good about being Australian. We recognised the outstanding service given to our community by Marlene & Kevin Knight who were awarded joint Citizens of the Year for service to the Penguin community, Christopher Jacobson who was awarded Young Citizen of the Year for his work with Surf Life Saving Tasmania, and the organisers of the North-West - Penguin Relay for Life, which was named Community Event of the Year. Volunteer Week also gave us an opportunity to celebrate the wonderful work of our volunteers and to recognise their endless hours of dedication and commitment. The Central Coast Volunteer of the Year Award was presented to Robert Milnes, the Young Volunteer of the Year Award was presented to Mieke van Rooyen, and the Community Group of the Year was presented to the Central Coast Veterans Support Centre. The greatest strength of our community is our people and I am extremely proud of the strong community spirit which exists throughout our municipal area.



Photos:  
Enjoying an Australia Day Breakfast in the Park



The good governance and success of any council is dependent on well-functioning elected leadership and the professional capacity of its staff, two areas where I believe the Central Coast Council shows great strength. I would like to take this opportunity to thank Councillors for their ongoing support and commitment throughout the year. They have shown strong leadership with active participation in the community, at Council meetings and workshops to affect the continued good governance of the Council. Our Council remains in a strong position due to the vision and sound financial management of our General Manager, Sandra Ayton, her Directors and staff, and I thank them for their continued hard work and dedication.

Our Council remains focused and committed to creating a culture that values our natural resources and relaxed lifestyle, encourages creativity, innovation, economic vitality and a sense of community as we continue to build our liveability and shape 'our place' for future generations.

A handwritten signature in black ink, appearing to read 'Jan Bonde', with a stylized flourish at the end.

Councillor Jan Bonde  
MAYOR





The Annual Report highlights work undertaken by the Council over the past financial year on behalf of the community it serves. It is an account of a year of clear and identifiable progress in our community.



When I reflect back on the 2012-2013 financial year, I do so with pride at what has been achieved. The organisation fulfilled many of the actions outlined in our Annual Plan. The Annual Report is therefore the official reporting mechanism on the Council's operations. The format in this Annual Report gives a snapshot of our progress throughout the year in achieving the key actions/initiatives of both the Council and our community.

The redevelopment of the Ulverstone Wharf Precinct has been a major strategic focus for the Council over the past couple of years and is now complete. This project has taken up considerable staff resources during the construction phase and, along with the works at the Anzac Park 'space-age' playground, finishes off the Leven River Precinct on the eastern side of the river. The Engineering and Works staff are to be congratulated on the final product. It is also great to see the 'Mike Downie View', the new restaurant, meeting rooms and multi-purpose facility at the Wharf being utilised by the community.

The development of the Central Coast Open Space and Recreation Plan 2012-2022 was approved by the Council in draft form, and consultation with sporting groups and the community has been undertaken. This is expected to come back to the Council for adoption in the near future. Through this process, the Dial Sports Complex Master Plan was also completed and has now been adopted by the Council. This will enable more formal consultation and discussions to take place this



year to further this, our next major strategic project.

Work has also commenced on the replacement of the Penguin Regional Athletics Centre track which, along with the construction of lights, administration building and additional seating, will provide a national-class venue for athletics as well as allow use by other forms of sport.

The Council has recently adopted its Long-term Financial Plan 2013-2023. It is a 'high-level' planning document governed by a series of financial strategies and performance indicators. It establishes the strategic financial framework within which sound financial decisions are made. The Plan is based on a range of assumptions that assesses the financial requirements



*Photos (from top to bottom):  
1. Ulverstone Wharf Precinct Redevelopment  
2&3. Penguin Regional Athletics Centre track  
before and as upgrade progresses*



to achieve our strategic objectives. It also examines the impact that decisions made today may have on the Council's long-term financial sustainability. It ensures equality between generations of ratepayers, in that each generation is responsible for the costs of the resources that they consume. The Plan demonstrates the Council's obligation to sound financial planning to ensure the future prosperity of our community. A key assumption in the preparation of the Plan is that future expenditure is dependent on the income streams that the Council can rely upon with a great degree of certainty. It cannot assume that all desired projects will automatically be funded by a combination of either grants, loans or by general rate increases. Projects are only included in the Plan when funding is reasonably assured. This will create a picture of what the Council can currently afford and what it can deliver with reasonable certainty over the forecast period.

In respect to the Council's financial performance, 2012-2013 has been another year of sustainable financial management. The Council's financial position is strong in terms of its cash, liquidity and recent performances against budget.

The Council has in excess of \$365m. of property, plant and infrastructure assets which it is directly responsible for, and considerable resources have been focused towards ensuring our Asset Management Plans, including our long-term asset renewal programs, have been updated and incorporated into our Long-term Financial Plan. As the custodian of our community's assets it is our obligation to ensure that these assets are managed in a responsible way for the benefit of existing and future generations.

The Council achieved a net surplus of \$670,082. Total Council revenue was \$22.06m., compared to the budgeted revenue of \$21.29m. The increase in revenue is primarily contributed to the Council receiving nearly half of its Federal Assistance Grants in advance for the following year.

The audited annual financial statements have been drawn up in accordance with the requirements of the Australian Accounting Standards and are also appended to the end of the Annual Report.

This last year saw the Council invest \$8.23m., or 91.2% of its capital expenditure, towards asset renewal and upgrades.

Throughout 2012-2013 we continued to see significant investment into our capital works program. Areas of major capital works included \$3.67m. on roads, bridges and footpaths; \$0.11m. on waste management; \$0.98m. on community services and





facilities; \$0.13m. on recreation facilities; and \$3.52m. on strategic projects which included the completion of the Ulverstone Wharf Precinct and the commencement of the Penguin Regional Athletics Centre upgrade. Overall, the Council delivered community infrastructure works to the value of \$8.07m.

The challenges facing the Council in the year ahead will continue to be financial as we assess our ageing infrastructure and plan to upgrade or replace it, progress the Dial Sports Complex Master Plan, work towards ensuring the provision of natural gas into Ulverstone, refine our Long-term Financial Plan and review our rating strategy.

In closing I would like to extend my thanks to the Mayor, Councillors and staff for their dedication and commitment in meeting the challenges of the past year, and for making a vital contribution to ensuring that Central Coast is a vibrant and thriving community and a great place to live, visit and invest.

A handwritten signature in dark ink that reads "Sandra Ayton". The signature is fluid and cursive.

Sandra Ayton  
GENERAL MANAGER



## Council Members and Committee Membership

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### Cr Jan Bonde, Mayor

- Local Government Association of Tasmania  
AGM and Members Conferences
- Development Support Special Committee
- Cradle Coast Authority Representatives Group
- General Manager Performance Review Panel
- Central Coast Council Bursary Working Group
- Central Coast Community Safety Partnership Committee
- Mersey Region Emergency Management Planning Committee
- Cradle Mountain Water Owners' Representatives Group
- TasWater Owners' Representatives Group (from 20.08.2012)



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### Cr Cheryl Fuller, Deputy Mayor

- Penguin Surf Life Saving Club (Liaison)
- Dulverton Regional Waste Management Authority  
Representatives Group
- Councillors Code of Conduct Panel
- Cradle Coast Authority Representatives Group  
(to 17.09.2012)
- Central Coast Community Safety Partnership Committee
- General Manager Performance Review Panel





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**Cr John Bloomfield**



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**Cr Lionel Bonde**

- Bush Watch Western District Committee (Liaison)
- Councillors Code of Conduct Panel
- Ulverstone Band (Liaison)
- Castra-Sprent-Nietta Community Advisory Committee (Liaison)



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**Cr Shane Broad**

- Development Support Special Committee
- Australia Day Awards Committee



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**Cr Garry Carpenter**

- Caves to Canyon Tourism Association (Liaison)
- Cradle Coast Authority Representatives Group (from 17.09.2012)





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**Cr Amanda Diprose**

- East Ulverstone Swimming Pool Management Committee (Liaison)
- Community Small Grants Scheme Panel
- Festive Decorations Working Group
- Development Support Special Committee
- Ulverstone Community House (Liaison)



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**Cr Kathleen Downie**

- Central Coast Chamber of Commerce and Industry Inc. (Liaison)
- Central Coast Council Bursary Working Group
- Slipstream Circus Board Inc. (from 15.04.2013)



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**Cr Gerry Howard**

- Councillors Code of Conduct Panel
- Dial Sports Club Management Committee (Liaison)
- Riana Community Centre Committee (Liaison)
- Community Small Grants Scheme Panel
- Penguin Miniature Railway Management Committee (Liaison)



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**Cr Rowen Tongs**

- Leven Fire Management Area Committee (Liaison)
- Australia Day Awards Committee
- General Manager Performance Review Panel





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**Cr Tony van Rooyen**

- Development Support Special Committee



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**Cr Philip Viney**

- Ulverstone Surf Life Saving Club (Liaison)
- Development Support Special Committee
- Community Small Grants Scheme Panel
- Central Coast Community Shed Management Committee (Liaison)
- Central Coast Youth Engaged Steering Committee (Liaison)





## Organisational Structure

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### General Manager

**Sandra Ayton**

Head of the Council's staff and principal adviser to the Council



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### Director Corporate & Community Services

**Cor Vander Vlist**

Responsible for corporate services (including administration, business, finance, accounting and computer systems) and the planning, development and provision of community services



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### Director Development & Regulatory Services

**Michael Stretton** (to 24.07.2012)

**Paul Bawden** (from 19.09.2012 to 05.04.2013)

**Paul Bidgood** (pictured) (from 08.04.2013)

Responsible for land-use planning, building control, plumbing control, and the environmental health of the municipal area



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### Director Engineering Services

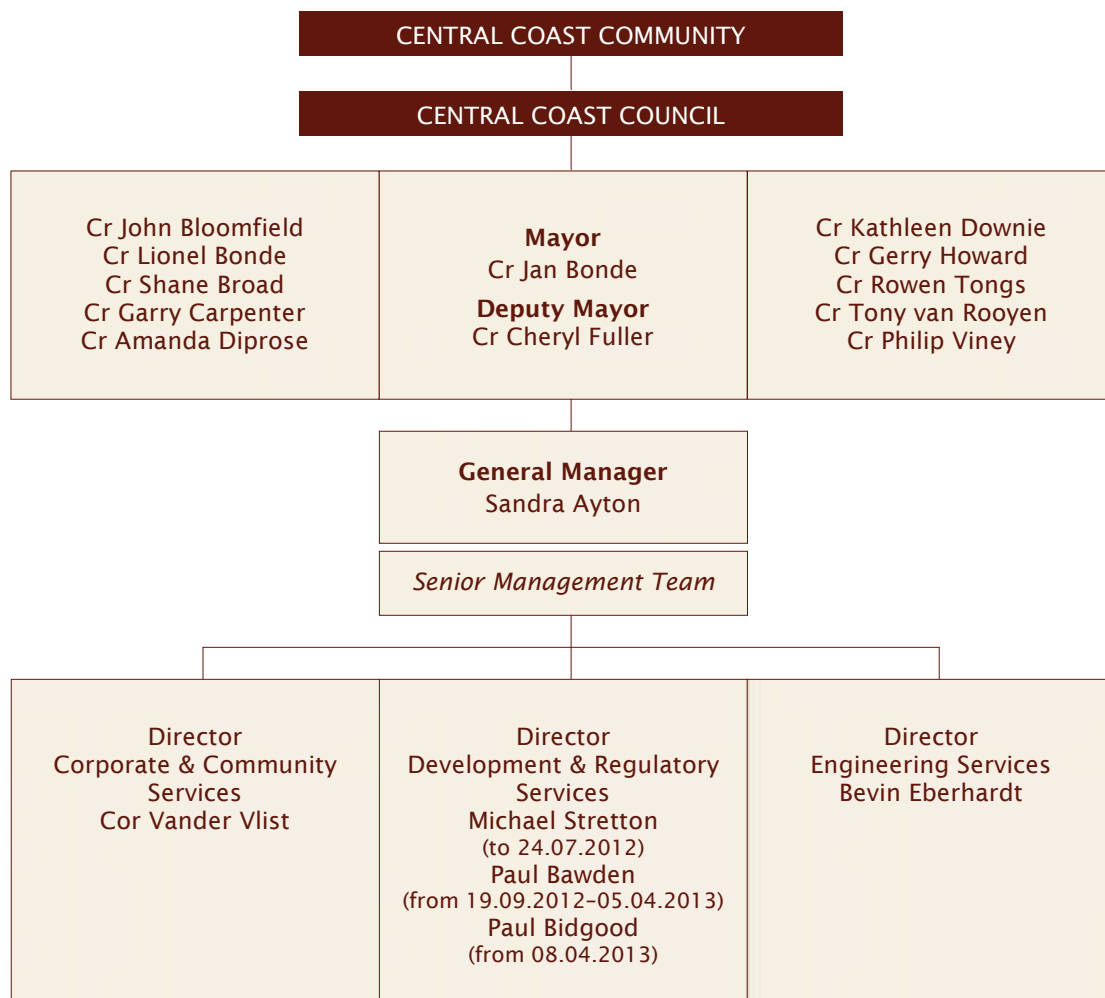
**Bevin Eberhardt**

Responsible for asset management (including roads, drainage, parks, buildings), and the planning, development, operation and maintenance of the physical infrastructure and facilities of the municipal area





The Council operates in accordance with a corporate-style management structure headed by the General Manager who is assisted by three Departmental Directors who collectively implement and administer the policies of the elected Councillors.







### Reporting Performance

The Council is committed to the priorities of the Strategic Plan 2009-2014, developed in consultation with the community. This Plan is being delivered through the Council's Annual Plan which is adopted prior to the commencement of the new year.

The format of the Annual Report reflects the actions that the Council approved through the Annual Plan for the 2012-2013 year – identified under the five Strategic Directions below – and the progress that has been made against those areas. We believe this format gives a snapshot of our progress throughout the year in achieving the key actions/initiatives of the Council and the community. If you require further details on any of these actions then we would be happy to discuss these further.

#### ► STRATEGIC DIRECTION 1 – The Shape of the Place

Plan for a vibrant and liveable place: it is important to focus on its shape – planning, precincts, open spaces, the physical environment and augmenting these to highlight the distinctiveness of Central Coast

#### ► STRATEGIC DIRECTION 2 – A Connected Central Coast

Seeking to enhance connectivity both within Central Coast and with the region – how people move from place to place, how accessible places are, and how people connect with each other and with services within Central Coast

#### ► STRATEGIC DIRECTION 3 – Community Capacity and Creativity

In conjunction with community, volunteer and business groups, develop capacity and cultivate a culture that values and showcases creativity, encourages community-based solutions, stimulates innovation and supports innovators in order to achieve quality opportunities and outcomes across all sections of the community

#### ► STRATEGIC DIRECTION 4 – The Environment and Sustainable Infrastructure

Sustaining built infrastructure and the natural environment by encouraging innovation and investment in Central Coast

#### ► STRATEGIC DIRECTION 5 – Council Sustainability and Governance

A leading Council that is well governed and managed and engages effectively with its community



## STRATEGIC DIRECTION 1

# The Shape of the Place

Plan for a vibrant and liveable place: it is important to focus on its shape – planning, precincts, open spaces, the physical environment and augmenting these to highlight the distinctiveness of Central Coast

## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↶ Deferred

## 1 Improve the value and use of open space

2012-2013 Actions/Initiatives	Performance
▪ Staged implementation of the Dial Sports Complex Master Plan	→
▪ Progress the development of the Ulverstone Wharf	✓
▪ Implement the Central Coast Open Space and Recreation Plan 2012-2022 asset provision gaps	✓
▪ Undertake a review of recreation grounds in Central Coast	→

## 2 Adopt an integrated approach to land-use planning

2012-2013 Actions/Initiatives	Performance
▪ Identify and promote appropriate land for industrial and commercial use	→
▪ Incorporate the Cradle Coast Regional Land Use Plan into the Interim Planning Scheme	✓

## 3 Conserve the physical environment in a way that ensures we have a healthy and attractive community

2012-2013 Actions/Initiatives	Performance
▪ Co-ordinate the implementation plans for the Penguin Urban Design Guidelines, Ulverstone Urban Design Guidelines, Forth Local Area Plan and the Turners Beach Local Area Plan	✓
▪ Develop Park Tree Strategy	→



## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↪ Deferred

- Develop Tree Management manual →

### Highlights

The Dial Sports Complex Master Plan has been developed throughout the year and has been endorsed by the Council to allow staff to further discussions with key stakeholders, particularly around the proposed development of new sports grounds. A communications plan will be developed shortly to allow this process to get under way. The Council was successful in securing Regional Development Australia funding towards the redevelopment of the Penguin Regional Athletics Centre track. This project is now under way and includes the resurfacing of the synthetic track, provision of new sports lighting, administration/officials areas and increased under-cover seating. The total cost of the project is estimated at \$1.052m., with the Council receiving funding from the Commonwealth Government of \$520,500. The redevelopment should be completed by December 2013.

The Ulverstone Wharf Precinct Redevelopment was completed early in the financial year, culminating with a community celebration on 17 November 2012 to mark the official opening of the precinct, including the 'Mike Downie View'. The Wharf building includes a restaurant, meeting room and multi-purpose facility. Today the precinct is a hub of community activity, with groups organising regular entertainment, arts and cultural activities and an ongoing annual calendar of events. The Mike Downie View incorporates a viewing platform and interpretation (located at the western end of Reibey Street) and was built to honour the former Mayor of Central Coast. Interpretation panels feature stories of Anzac Park, the Leven River Bridge, our Memorial Parks, the Ulverstone Wharf, Leven Canyon and Dial Range.

A Central Coast Open Space and Recreation Plan has been developed and adopted as a 'draft' by the Council, subject to community consultation. The Plan provides direction for the planning and management of Central Coast's open space network, including all recreational and sporting open spaces for the 10-year period 2012-2022. The Plan details how the Council will continue to meet the community's needs



Photo:  
Fairway Park, Ulverstone



and expectations for public open space in both quantity and quality and includes:

- an open space classification hierarchy based on catchment and function;
- standards for supply of open space, including the amount of open space we should have based on our current and future population, the distance people should have to travel to use an open space, standards defining the assets which are to be provided for each classification of open space and maintenance service delivery standards for each classification of open space;
- an open space supply and demand analysis to determine whether there are sufficient open space and recreation grounds for now and in the future and to determine where there are gaps; and
- an open space action plan for Central Coast.

Consultation with the community is currently being undertaken so that feedback can be provided to the Council prior to endorsing the final Central Coast Open Space and Recreation Plan. It is expected that the Plan will be endorsed by the end of 2013.

The nine councils within the region have been working together to develop Interim Planning Schemes for their municipal areas. The schemes are based on a regional planning scheme template, along with local area provisions which are unique to their area. The Council approved the draft Interim Planning Scheme on 17 December 2012 which was submitted to the Minister for his approval, along with the other eight councils in the region. We are now waiting on feedback on the draft Interim Planning Schemes from the Tasmanian Planning Commission and declaration of the Schemes by the Minister. Feedback should be formally received by the Council in July 2013 which will allow the Council to make any changes to the Scheme required by the Minister, with the aim of having the Interim Planning Scheme declared by the Minister in December 2013. This will then allow for the commencement of public consultation on the Scheme.



## STRATEGIC DIRECTION 2

# A Connected Central Coast

Seeking to enhance connectivity both within Central Coast and with the region – how people move from place to place, how accessible places are, and how people connect with each other and with services within Central Coast

## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↺ Deferred

## 1 Provide for a diverse range of movement patterns

2012-2013 Actions/Initiatives	Performance
<ul style="list-style-type: none"> <li>Create a plan for a network of transport routes to connect communities and attractions throughout Central Coast</li> </ul>	→

## 2 Connect the people with services

2012-2013 Actions/Initiatives	Performance
<ul style="list-style-type: none"> <li>Explore options for gas reticulation to Ulverstone</li> </ul>	→
<ul style="list-style-type: none"> <li>Work with NBN Co. re network roll out to Central Coast</li> </ul>	→
<ul style="list-style-type: none"> <li>Work with TasRail re Blythe River, Leven River and Forth River railway bridge upgrades/replacements</li> </ul>	✓

## 3 Improve community wellbeing

2012-2013 Actions/Initiatives	Performance
<ul style="list-style-type: none"> <li>Participate in the Cradle Coast Regional Healthy Communities Project</li> </ul>	✓
<ul style="list-style-type: none"> <li>Implement and run the Opt-in program</li> </ul>	✓
<ul style="list-style-type: none"> <li>Conduct an audit of the Council's current community development strategies against the Social Planning Framework to identify gaps/opportunities for new actions</li> </ul>	↺



### Highlights

A plan of potential new paths to complete networks has been developed. These paths have been added to the 10-year Capital Works program which is incorporated in the Long-term Financial Plan. As with all projects, implementation will be dependent on funding. The Coastal Pathways Planning Project (under the auspice of the Cradle Coast Authority) was successful in gaining \$100,000 to progress paths across the North-West Coast. The Council received \$20,000 towards advanced planning and designs for the link between the Leven River Bridge and the Sports and Leisure Centre. Work has commenced on this project, with a consultant being engaged and survey and design work under way. The Council was also successful in receiving \$15,000 from Sport and Recreation Tasmania through the Great Rides program. This will allow for a full survey and design of a shared pathway between Penguin and Sulphur Creek.

The Council has been exploring options for the continuation of the roll out of the natural gas pipeline into Ulverstone. The Council was influential in ensuring the gas supply to Simplot Australia's Ulverstone processing plant also included the capacity to meet the future needs of the Ulverstone community. Tas Gas and the Council have been exploring opportunities to continue the roll out of the gas pipeline network from its current end point at Simplot at the edge of town into the CBD and then on to the Industrial Estate at East Ulverstone as part of the next stage of development. Tas Gas recognises the continuation of the pipeline will have significant long-term economic and social benefits to the Ulverstone community, but advise that it is not viable for them as a commercial proposition. The Council recognises the public benefit of progressing the gas roll out and has developed a business case to both the Commonwealth Government and also the Department of Economic Development Tasmania to progress to the next stage. The business case allows an opportunity for local employment and skilling of people in undertaking part of this project.

The Blythe River Railway Bridge was completed this year, with the Leven River and Forth River Railway Bridges due for completion in 2013. The Tasmanian Heritage Council considered whether there was heritage value in retaining the 'old' Forth River Railway Bridge and advised that it has permanently entered the Forth River Railway Bridge, Forth in the Tasmanian Heritage Register. One of the issues for Central Coast in relation to this bridge is how it can value-add to the community now that it has been heritage listed. Ongoing discussions have been held with TasRail, the Department of Infrastructure, Energy and Resources (DIER) and the community on the future ownership of the rail bridge and the potential for it to be used as a shared pathway.



The Cradle Coast Authority 'Healthy Communities Initiative' has been active and effective in building the health capacity of our Central Coast community. Activities included the aqua fitness classes which have around 60 participants, bike education, safety awareness programs, Men's Tucker Time program at the Community Shed, Bike Ride event and the Heart Foundation's 'Heartmoves' classes which has around 20 participants regularly working out. The Mersey Community Hospital Cardiac Centre is now referring Ulverstone clients to this valuable service. The first Men's Tucker Time program was held at the Community Shed this year and provided an informal cooking demonstration/nutrition education session which was well received. Over 30 participants attended this session, with much discussion and interaction between participants and the chef.

A range of programs has been run over the last 12 months as part of the Council's Opt-in program. Some of the projects undertaken included Kids Theatre, Seniors Week, Boot Camp in various parklands of Ulverstone, renovations to the Community Shed, community volunteer breathalyser training, participation in the Health and Wellbeing Street at 'Festival in the Park', and Rural Health Week activities. The UTAS Rural Health School hosted 10 Year-2 medical students who were billeted throughout Central Coast. Students were offered time to view a number of facilities and programs that are offered locally, including participation in the Heart Foundation's 'Heartmoves' class, a walk through and conversation with Men's Shed participants, and a look through Ganesway (aged-care accommodation) with discussion about the benefits and barriers for people living alone and isolated in rural communities.



*Photos:*

*1. Opt-in Kids Theatre production*

*2. Ganesway*





## STRATEGIC DIRECTION 3

# Community Capacity and Creativity

In conjunction with community, volunteer and business groups, develop capacity and cultivate a culture that values and showcases creativity, encourages community-based solutions, stimulates innovation and supports innovators in order to achieve quality opportunities and outcomes across all sections of the community

## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↺ Deferred

## 1 Community capacity-building

2012-2013 Actions/Initiatives	Performance
<ul style="list-style-type: none"> <li>Implement the Food Experience Strategy</li> </ul>	✓
<ul style="list-style-type: none"> <li>Scope and develop a range/calendar of events in conjunction with key stakeholders to be conducted from the Ulverstone Wharf Precinct, including food and arts/culture experiences</li> </ul>	✓

## 2 Facilitate entrepreneurship in the business community

2012-2013 Actions/Initiatives	Performance
<ul style="list-style-type: none"> <li>Continue to develop the Coast to Canyon Brand/visitor experience</li> </ul>	✓
<ul style="list-style-type: none"> <li>Support economic and social enterprise and innovation in Central Coast</li> </ul>	✓
<ul style="list-style-type: none"> <li>Review the Central Coast Local Visitor Strategy</li> </ul>	↺
<ul style="list-style-type: none"> <li>Support joint Council/Chamber of Commerce initiatives</li> </ul>	✓
<ul style="list-style-type: none"> <li>Co-ordinate the development of a new local demographic/economic profile to support Council planning/decision making</li> </ul>	✓

## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↪ Deferred

## 3 Cultivate a culture of creativity in the community

2012-2013 Actions/Initiatives	Performance
▪ Develop an Events Brand for Central Coast	↪
▪ Staged implementation of the Ulverstone History Museum Strategic Plan and Interpretive Strategy	✓

## Highlights

An advisory group has been established to work towards developing a calendar of food, arts and cultural events for the Ulverstone Wharf Precinct as well as providing inputs into the day-to-day management of the Wharf Precinct. This group was instrumental in the development of the successful 'Live@theWharf' program which is now well established with weekly Friday-night events programmed until the end of the 2013 calendar year. The group, through a sub-committee, is also working towards including a high-quality themed market where art, food and music are combined to provide a significant local experience for patrons. From these discussions a 'market' sub-committee has met to establish a farmers market at the Wharf later this year. The Wharf Precinct was also a hub of community activity, being the 'race headquarters' for the National Under-age Road Series hosted by the Mersey Valley Cycle Club. Other groups including Targa, North West Jazz Group, and feature (seasonal) food events have also used this area.



Photo:  
*Live@theWharf entertainment*

Encouraging innovation and entrepreneurship is important in helping to reinvigorate local communities. The Council is working with a number of partners to create a range of programs and activities designed to support innovation and entrepreneurship. Last financial year saw discussions take place with local community and business leaders



around the feasibility of introducing an Enterprise Facilitation Program into the local community. A not-for-profit entity has been established with its own board of directors and named Cradle Coast Innovation Inc. (CCI). The entity is now incorporated. A website and Facebook page have also been developed to promote the objectives and work of CCI. The Central Coast Chamber of Commerce and Industry has also endorsed CCI and pledged funding support. Along with Central Coast, neighbouring councils (Devonport, Kentish, Latrobe and Meander Valley) have agreed to work co-operatively with CCI. An expression of interest was also developed by CCI for the Tasmanian Government's Business Enterprise Services. CCI was short-listed and invited to submit a detailed application. Results of this process will not be known until August 2013.

The Council has a good working relationship with the Central Coast Chamber of Commerce and Industry (Chamber). The Chamber was invited on to a working group to review our business packs. The Business Promotional Packs were launched in February 2013. The Packs also included the addition of a Central Coast Chamber of Commerce page which can be inserted into Packs to be presented to new businesses. The Council once again sponsored the Entrepreneurial and Innovative Practice Award as part of the Chamber's annual business awards. Councillors and staff have also regularly attended their business networking breakfasts, along with a Council representative attending the Chamber's monthly meetings.



A Strategic Plan and Interpretive Strategy for the Ulverstone History Museum were developed last year and staff have been busy working towards the staged implementation of these plans. This year saw the purchase of two containers to facilitate the storage of the agricultural display as part of updating the Museum display in line with the Strategic Plan. The display at the Ulverstone History Museum was updated

for the opening of the Ulverstone Wharf Precinct on 17 November where members of the public could be shuttled from the Wharf to the Museum during the day. A Dutch heritage exhibition was opened on 27 April and has attracted a large number of visitors. The Ulverstone History Museum is run by volunteers and they should be commended for their dedication in working on displays and being there so that the Museum can be opened to the public.



## STRATEGIC DIRECTION 4

# The Environment and Sustainable Infrastructure

Sustaining built infrastructure and the natural environment by encouraging innovation and investment in Central Coast

## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↶ Deferred

## 1 Invest in and leverage opportunities from our natural environment

2012-2013 Actions/Initiatives	Performance
▪ Investigate the upgrade of the Leven River embankments	→
▪ Investigate rural flood catchments	→

## 2 Contribute to a safe and healthy environment

2012-2013 Actions/Initiatives	Performance
▪ Actively participate in the Tasmanian water and sewerage reform process to achieve best practice water and sewerage services in Central Coast	✓
▪ Participate in State and regional emergency management	✓
▪ Implement the Car Parking Strategy	→
▪ Continue with the Council's education campaign to improve public health and food safety standards in Central Coast, including groups and event organisers	✓

## 3 Develop and manage sustainable built infrastructure

2012-2013 Actions/Initiatives	Performance
▪ Develop and implement Service and Asset Management Plans in accordance with the Council's Asset Management Improvement Strategy	✓
▪ Assist in the implementation of the Cradle Coast Regional Waste Management Strategy	✓



## STRATEGIES AND KEY ACTIONS:      ✓ Completed   → In progress   ↶ Deferred

- Finalise the Compliance and Enforcement Policy ✓
- Actively participate in ongoing development of the Dulverton Waste Management Authority ✓

#### 4 Contribute to the preservation of the natural environment

2012-2013 Actions/Initiatives	Performance
▪ Promote and participate in regional, State and national climate change-related initiatives	✓
▪ Investigate and plan for the effects of climate change on the local area	✓
▪ Implement suitable climate change adaptation and/or mitigation strategies	✓
▪ Provide support and assistance to community groups engaged in environmental activities in Central Coast, such as Coastcare and Rivercare	✓
▪ Co-ordinate the implementation of the Central Coast Council Climate Action Plan	✓
▪ Develop urban stormwater management plans	→

#### Highlights

A preliminary estimate of the cost of the replacement of all the Leven River walls was completed in 2011. A more detailed investigation of the western wall between the Leven River Bridge and Air Force Park is being undertaken as this section is integral to the construction of the future shared pathway. The wall between Pedro's Restaurant and Dial Street was replaced as part of the shared pathway works through the Ulverstone Wharf Precinct. The continuation of this through to the Leven Yacht Club will be assessed as part of the Dial Street footpath upgrade design.

Last financial year a decision was made to combine the four water and sewerage corporations into one state-wide corporation still being owned by councils. Legislation has been drafted to provide for the rules of the new corporation as well as the drafting of the constitution. The Council reviewed these pieces of legislation along with the



Shareholders' Letter of Expectation prior to them coming into place. The new corporation is now known as TasWater and will come into effect on 1 July 2013.

The Mersey-Leven Emergency Risk Register has been updated and an Emergency Risk assessment undertaken. The Municipal Operations Centre Response Manual has been updated and distributed to relevant staff. The Council has also had workshops with TasFire to see how the Council can pursue Community Fire Plans for both the Dial Range and the Heybridge area.

The Car Parking Strategy is now close to completion. This year has seen occupancy surveys undertaken for both the Ulverstone and Penguin CBD areas. Now that this data has been collected and fuller analysis can take place, the Strategy should be in draft form early in the new year to allow consultation with relevant stakeholders prior to coming back to the Council for endorsement.

The Council's education campaign to improve public health and food safety standards has continued to provide significant benefits to the community. Over the last year the Council has provided free food handler training at both Ulverstone and Penguin, an article in the Council's monthly page in The Advocate newspaper, and sent out quarterly food safety newsletters to all food businesses.

The Council adopted the 2012-2013 Action Plan for the Cradle Coast Waste Management Group. The Council has since worked with the Group to implement the following actions:

- Participated in the review of the Household Hazardous Waste program (along with the Northern and Southern regions);
- Prepared 'governance documentation' to outline the roles/services provided to the Cradle Coast Waste Management Group by the Dulverton Waste Management Group and the Cradle Coast Authority;
- Encouraged all councils to participate in Asbestos Awareness training held in the region;
- Undertook a controlled waste analysis;
- Input into the Regional Shared Services Review into Waste Management;
- The Council was a recipient of two grant applications from the Group for increasing recovery of recyclables at country transfer stations and under-cover storage for larger recyclable items at the Lobster Creek Resource Recovery Shop. Both initiatives were in line with the objectives of the Cradle Coast Waste Management Strategy.





*Photo:  
Leith and Turners Beach estuary*

The Council applied for funding under the Tasmanian Coastal Adaptation Pathways 2 Program to enable additional information and mapping to be undertaken in the Turners Beach and Leith areas. This work will inform decision making through the provision of further information on the relationships between sea level rises, more intense rainfall and flooding near river mouths; dynamics of erosion and sediment movement within influence of rivers; impacts of interventions on the wider estuary environment including ecosystems; analysis of costs associated with the management of infrastructure and amenity with the presence of regional rail and highway corridors, wastewater treatment plant and recreational reserves; identification of funding models to meet costs of ‘flood proofing’ communities and reviewing likely performance of provisions in the soon-to-be-declared Interim Planning Scheme. This project also provides a further opportunity in co-ordinating with the flood modelling study of the Forth Estuary that is being jointly funded by Hydro Tasmania, Natural Disaster Resilience Program and the Council. The Council was successful in receiving funding and work has since commenced on this program.





## STRATEGIC DIRECTION 5

# Council Sustainability and Governance

A leading Council that is well governed and managed and engages effectively with its community

## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↶ Deferred

## 1 Improve corporate governance

2012-2013 Actions/Initiatives	Performance
▪ Develop and implement a Strategic Human Resource/Organisational Development Plan	✓
▪ Develop initiatives to achieve the goal of 'zero injuries' across the Council	✓
▪ Implement strategic and operational risk management strategies in all Council activities	✓
▪ Implement 'organisational values and culture' improvement and development plans	✓
▪ Implement new Work Health and Safety legislation ready for commencement on 1 January 2013	✓
▪ Manage the Council's Occupational Health, Welfare and Safety program to meet accreditation standards	✓
▪ Undertake an auditing program of Level 1 activities (e.g. mechanical repair garages, saw mills, service stations, etc.)	✓
▪ Implement the Integrated Project Management system	→
▪ Complete review of rural waste transfer stations and rural garbage/recycling collection service	→

## 2 Improve service provision

2012-2013 Actions/Initiatives	Performance
▪ Develop effective services business continuity plans	→



STRATEGIES AND KEY ACTIONS: ✓ Completed → In progress ↪ Deferred

- Undertake tri-annual community satisfaction surveys and respond to information received ✓
- Identify, prioritise and complete key process and service reviews to achieve best value, including Aged-care Accommodation, Parking Control, Visitor Services and Private Works ↪
- Review and update the placement of dog litter bags and bins ✓
- Increase utilisation of Child Care Services ✓
- Commence back-scanning of pre-2011 building and plumbing applications to create electronic records ✓
- Progress a program of following up incomplete post-1994 building applications to ensure all completions and occupancies have been issued ✓

### 3 Improve the Council's financial capacity to sustainably meet community expectations

2012-2013 Actions/Initiatives	Performance
▪ Review and implement the Council's Sustainability Action Plan	→
▪ Develop and implement a Local Economic Development Plan	→
▪ Develop Internal Audit Manual	↪
▪ Complete the 10-year Financial Plan incorporating Asset Management Plans for all asset classes	✓
▪ Develop plans for sale of Council surplus public land associated with development, e.g. Penguin Depot	↪
▪ Develop plans for the sale of Council surplus land associated with the Central Coast Open Space and Recreation Plan	→



## STRATEGIES AND KEY ACTIONS:

✓ Completed → In progress ↻ Deferred

## 4 Effective communication and engagement

2012-2013 Actions/Initiatives	Performance
▪ Implement measures to promote community awareness of the <i>Strategic Framework for Settlement and Investment</i> and involvement in the land-use planning process	✓
▪ Increase communication and community awareness of the Council's services and activities	✓
▪ Ensure effective communication with the Australian and State Governments on matters of importance to the Central Coast community	✓
▪ Develop a 'Community Engagement Resource Kit'	→
▪ Develop a social media policy and implementation plan	→
▪ Conduct 'community conversations' in regards to Community Development and Economic Development projects	✓
▪ Develop a place-based marketing strategy	↻

## 5 Strengthen local-regional connections

2012-2013 Actions/Initiatives	Performance
▪ Develop and enhance partnerships with governments, regional authorities, the private sector and community groups in achieving significant community goals	✓
▪ Actively participate in the development and implementation of regional strategies	✓
▪ Investigate resource sharing opportunities through the Cradle Coast Shared Services Project	✓

## Highlights

The Ulverstone Child Care Centre continues to provide consistent high-quality care for the children in its care, supporting families and the community within which it



operates. The Centre provides a warm, stimulating environment in which each child feels secure and is motivated to learn and develop through play at his/her own level. This year saw the introduction of the provision of lunches to increase full-day service options. Promotion of the Centre is mainly through word of mouth, articles in The Advocate newspaper and school newsletters. A family barbecue was also held during February to promote awareness of our service.



*Photo:  
Playtime at the  
Ulverstone Child Care Centre*

The Council has adopted the Business Excellence Framework which is used to assess and improve aspects of an organisation. The Council is working through the Business Improvement Process which is helping us to enhance systems and critical processes to achieve short-term business success and drive long-term sustainable performance. This year our focus has been on the Waste Management Review, Engineering Services Review, Buildings and Facilities Review, Administration Services Review, and the Complaints and Customer Service Review. These reviews are undertaken by teams selected from across the organisation to have input and ownership of the outcomes. The reviews can be challenging and have to date helped to achieve improvements in our processes. All the reviews have developed an implementation plan which includes short-term wins and longer term actions to be achieved by timelines included in the plan.

There has been a review of the placement of dog litter bags and bins which has resulted in new bins being installed in Penguin, Sulphur Creek and the Ulverstone Wharf Precinct.

Council staff undertook an audit program of Level 1 activities, such as mechanical repair garages, saw mills and service stations this year. The annual inspection of all Level 1 activities was carried out and no issues have arisen.

A follow-up program is under way to ensure all completion and occupancy certificates have been issued for all building applications that are still incomplete post-1994.



The current program includes working through all building applications lodged after November 1994 that have not had completion or occupancy certificates signed off. There are nearly 13 years of applications to work through, with an average of 150 applications per year that have not been completed. This year saw 177 applications completed.

A review of rural waste transfer stations and rural garbage/recycling collection services has been undertaken using the Business Excellence Framework. The outcome of the review was an implementation plan identifying short-, medium- and long-term changes to enable us to manage our rural transfer sites in a more sustainable manner. The short-term actions have been implemented which included updated signage and changes to hours of operation. While this change caused some concerns at the start it now appears to be working well. Some of the medium-term options to consider included whether to introduce fees or limit disposal of putrescible waste at the Council transfer stations. A survey of rural residents was undertaken on this matter along with a meeting with interested residents from Gunns Plains, South Riana and Sprent to discuss the community response to the survey. The Council took this input and has resolved to maintain the three country transfer stations in the current format for 2013-2014; pursue prevention of 'out of area' usage; investigate ways to reduce costs or raise revenue from scrap metal, green waste and other recyclables; investigate community suggestions regarding country transfer station operations; monitor operations during the 2013-2014 financial year; and report back to the rural community on the effectiveness of these changes and the way forward.

The implementation plan for the Strategic Human Resource/Organisational Development Plan has been finalised, with our focus over the last 12 months on our Human Resource Management policies and procedures, review of our Induction Manual, Flexible Working Arrangements, Work Health and Safety and Performance Management. The remaining areas in the Plan will be completed over the 2013-2014 year.

The implementation of the new Work Health and Safety laws which came into effect from 1 January 2013 have focused the staff on reviewing all our current policies and procedures in this area. Information sessions covering the new Work Health and Safety legislation have been held for all elected members, employees and volunteers. It was pleasing to see that around 100 volunteers participated in these sessions. First-aid training was also provided through the year.

As part of the Council's commitment to continuous improvement we have continued to have our system audited externally. While this is undertaken every two years, an



external 'Continuing Assessment Audit' is undertaken on the other year to ensure our continued compliance. It was pleasing to note that there were no non-conformances found. The re-certification audit is scheduled for next year.

The Mayor and General Manager continue to meet with both the Commonwealth and State Governments on matters of importance to the Central Coast community. Some of the issues of importance that have been raised as priorities for the Central Coast area include the Dial Sports Complex Master Plan, the extension of natural gas into Ulverstone and to the East Ulverstone Industrial Estate, and our Shared Pathways Plan. Our priority with the Shared Pathways Plan was on seeking funding to 'fix' the walls opposite the Ulverstone Wharf Precinct to allow the continuation of the shared pathway from the Leven River Bridge to the Show-ground Precinct. Concerns were also raised within our community about how work by TasRail in laying down new tracks at Penguin was being undertaken. Letters were sent to the relevant Ministers regarding community concerns in respect to environmental damage, and after consultation with both the community and Council staff on issues around the restoration of penguin burrows, clean-up works were undertaken. It was pleasing to see how TasRail worked with both the Council and the community in resolving these concerns.



*Photo:  
Little Penguin chicks ready to leave their  
burrow along the local coastal foreshore  
to go out to sea as young adults*

Community conversations have been conducted throughout the year in relation to the Food Experience Strategy, Economic and Social Enterprise and Innovation, Annual Calendar of Events for the Ulverstone Wharf Precinct, discussing opportunities in regards to the delivery of gas to Ulverstone, meetings with sporting user groups in relation to the recreation facilities review, and a meeting with State Government departments and the community on the way forward in relation to the Forth River Railway Bridge/shared pathway. This year has also seen the introduction of 'morning teas' being hosted by the Mayor within the community. It is an informal get-together to discuss concerns that ratepayers may have as well as providing the opportunity for the Mayor, Councillors and General Manager to network within the community. Morning teas this year have taken place at the Penguin Railway Station, Pioneer Park (Riana) and Turners Beach. The Council also agreed to establish a Turners Beach Community





Representatives Group which started meeting on a bi-monthly basis in February of this year. This gives an opportunity for representatives from Turners Beach to have direct contact with Council staff on issues of concern within their area.

The Council is focused on delivering the best service for the residents of Central Coast. A lot of services are best delivered at the local level but there are times when it may be best to look at delivery of some services at a regional level. Two areas the Council had agreed to progress is the investigation of shared services opportunities in relation to waste management and visitor services. Consultants have been selected to deliver business plans to the region on the most effective way of delivering these services within the region. The other area that the nine councils have been working together on is a regional approach to the development of a Regional Land-Use Strategy and Interim Planning Schemes to ensure as much consistency as possible between the councils within the region, especially in relation to the zones and use classes.



# growing

our liveability, sustainability,  
innovation and creative energy,  
distinctiveness

Strategic Plan 2009-2014





## Statement of Activities

Section 21 and Section 72(1)(ca) *Local Government Act 1993*

The Council has not resolved to exercise any powers or undertake any activities in accordance with Section 21 (Enterprise powers) of the *Local Government Act 1993*.

## Joint Authorities

Section 30(1) *Local Government Act 1993*

Under Section 30(1) of the *Local Government Act 1993*, the Central Coast Council resolved to participate in the establishment of three joint authorities: the Cradle Coast Authority, Cradle Mountain Water and Dulverton Regional Waste Management Authority. The following reports provide a summary of activities, budget and performance of the Authorities in 2012-2013.

### ▪ Cradle Coast Authority

“Among its achievements in 2012-13, the Cradle Coast Authority assisted its member councils to

- complete and submit nine new draft planning schemes to the Tasmanian Planning Commission;
- successfully conclude the 3-year, \$1 million Healthy Communities Initiative across nine councils;
- investigate greater regional coordination of waste management and visitor services;
- design the next stages of the North West Coastal Pathway shared pathway along the coast; and
- update climate risk management and adaptation plans for each council area.

In its role as a voice for the region, the Authority successfully advocated and lobbied for

- a state- and federal-funded rescue package for the West Coast Wilderness Railway;
- development of a strategic growth plan for the University of Tasmania in the region;



- adoption of the name Tarkine on official maps, approval of the Tarkine Drive project and management of the Tarkine as a multi-use area, not subject to 'blanket' heritage listing.

At an operational level, the Authority commenced a major review of internal policies and procedures to ensure continuing compliance and accountability under relevant legislation and, with the support of its member councils, refurbished and relocated to its new headquarters at Spring Street, Burnie.



The Authority also established a new, industry-based regional tourism committee – the Cradle Coast Tourism Executive – to provide greater strategic direction for tourism development in the region, and entered a new 3 year funding agreement with Tourism Tasmania for regional tourism activities.

The Cradle Coast Natural Resource Management (NRM) Committee successfully finalised its work programs and expenditure under the Caring for our Country initiative, and prepared detailed applications for Commonwealth funding for the next five years.

Both committees are facing major challenges, with significant reductions in base funding from the State and Federal Governments in coming years. The Board will support them to lobby for a better deal for tourism and natural resource management investment in this region, which depends more on primary industries, and has more to gain from tourism growth, than other regions of Tasmania.

In the year ahead, the Board will also pursue funding and partnerships to build on the successes of the Healthy Communities Initiative in health promotion at community scale; it will work closely with its councils to implement regional actions arising from the waste management and visitor services reviews and the regional planning initiative; and it will provide an informed voice for the region's issues and interests in federal and state elections.



In all of these endeavours, the Authority's success will ultimately be determined by its ability to earn and demonstrate the continuing support of its nine member councils, as it has for the last 13 years.

Full details of the Cradle Coast Authority's activities, projects and achievements in 2012-13 can be found in its annual report available from [www.cradlecoast.com](http://www.cradlecoast.com)."

*Roger Jaensch*, Executive Chairman, Cradle Coast Authority

- **Cradle Mountain Water**

"Cradle Mountain Water's final year was one of both great challenges and pleasing achievements.

Our achievements included the successful introduction of two part pricing with the unwinding of water allowances for most customers, the commencement of transitioning customers to postage stamp pricing, the delivery of several significant capital projects and being named as a Tasmanian Employer of Choice.

A fundamental change in the pricing of water and sewerage services began in July 2012 with the start of a transition to universal two part pricing, the removal water allowances which permitted customers to use a proportion of water without incurring a volumetric charge and commencement of transition to postage stamp pricing.

The change will bring fairness and equity to our customers over time and establishes a full user-pays system of charging. A comprehensive communications program was implemented in the first months of the year to help customers understand the changes they were facing.

Although we anticipated that the pricing changes would lead to a substantial increase in enquiries to our customer service centre, the need for assistance was not as great as expected, due to the success of our 'Glass Half Full' communications campaign and a program of direct stakeholder engagement.

Telephone response times have improved significantly, achieving better than industry standards by the end of the financial and in fact meeting a service standard, far greater than the transitional service standards required this year.



There were also minimum billing delays, with our billing processes becoming routine and timely.

We continued to focus on our 'No Harm' objective in all our health and safety activities and have made a number of significant achievements in the past 12 months. This included the development of a comprehensive health and safety risk register, increased hazard and incident reporting facilitated by an improved reporting system and in excess of \$750,000 spent on specific capital improvement projects incorporating or eliminating identified health and safety risks. This coupled with an increased focus on behavioural change through the safety interaction process has seen our safety performance improve with continued decrease in lost time injury frequency rates over the last few years.

We spent \$18.8 million on capital works during the year.

Major milestones included:-

- The slip lining of the Paloona Kelsey Tier pipeline
- Construction of the elevated pipe bridge over the Don River
- Inflow and infiltration works in Latrobe and Sheffield designed to reduce the incidences of sewer pump station surcharge and treatment plant inundation
- Upgrade of the outlet pipe work in the Pet Dam
- Filter media replacement and other process improvements at the Gawler Water Treatment Plant
- Continue progress on the meter installation program
- Significant progress on the Supervisory Control and Data Acquisition (SCADA) and remote transmission unit (RTU) replacement program
- New inlet screens at Port Sorell Sewage Treatment Plant
- Installation of major structural screens at the Wynyard Sewage Treatment Plant to contain mist from aerators to reduce the associated health and safety hazard and the installation of new inlet screens
- Modifications to the process logic and equipment at Boat Harbour Sewage Treatment Plan
- The installation of new aerators at Pelican Point Sewage Treatment Plant and new sludge drying infrastructure
- The completion of Stage 1 of the Helen Street (Ulverstone) sewage pump station.





This year also saw the ongoing improvement in production efficiency at water and sewage treatment plants, through the introduction of better control and monitoring systems and new equipment, with a focus on interoperability and standardised data acquisition and management.

Cradle Mountain Water's fully treated and chlorinated water supply schemes were 100% compliant with *E.coli* requirements.

In May we detected elevated levels of lead in the water system supplying part of the Rosebery township. The Director of Public Health issued a 'Do Not Consume' notice on the effected parts of the system. Fortunately, the high levels of lead were not present in the raw water or treated water storage and systematic flushing of the reticulation system resulted in levels returning to normal and the lifting of the 'Do Not Consume' notice in June.

The full year trading result of an after tax profit of \$5.2 million, was pleasing compared with \$462,000 in the previous year.

Distributions to owner Councils during the year totalled \$4 million, compared with \$2.522 million in the previous year.

As you read this report, Cradle Mountain Water will have ceased to operate and is in the process of being formally wound up."

*Miles Hampton*, Chairman, TasWater

Extracted from *Cradle Mountain Water Annual Report 2012-2013*

- **Dulverton Regional Waste Management Authority**

"Dulverton Waste Management (DWM) is pleased to advise that it has concluded a challenging year in a positive manner, and indicators are for an overall better than budget financial position.

Refinement of comprehensive 5 year financial forecasts on an activity basis has been completed and provided to Owner Councils. The financial forecasts detail future income, operational expenditure, capital investment, cash flow and likely dividends. This forecast will assist to more accurately guide the activities of the business into the future.



Development of the second stage of a 20 year site development plan is also complete and will form the basis of future more refined investigations. This comprehensive plan details likely cell stages and locations, and estimates construction and rehabilitation costs.

During 2012-13 financial year DWM undertook considerable investment in new infrastructure. The investment in new infrastructure equated to over \$390,000. Significantly, DWM was able to fund all capital works from its own funds. A revaluation in April 2013 saw a reduction in property, plant and equipment value, while overall Net Assets and Owner Equity increased by over \$600,000. It should be noted that the forecast in the 5 year financial plan is to avoid further borrowing other than for major plant replacement or cell construction.

Financially DWM had a positive year, and while 2012-13 financial statements remain subject to Tasmanian Audit Office audit, a greater than budget operating profit from operations and cash position are anticipated. The operating profit from operations improved by over \$300,000 from 2011-12. Two loans were discharged early in 2012-13 from DWM's funds.

The overall total quantity of material managed by DWM has increased slightly (by 2.39%) to 73,583 tonnes. Revenue received from sale of goods and services is \$7,831,161 representing a 20% increase from 2011-12. Gate fee pricing and the acceptance of Burnie City Council waste influence this increase the most.

In May 2011, DWM's Environmental Management System was re-certified under AS/NZS ISO 14001:2004 through SAI Global. This process has enabled DWM to minimise the potential impacts the facilities may have on the environment, along with maintaining a continual improvement monitoring system. As part of the re-certification process an independent surveillance audit was conducted in April 2013 and no 'non-conformances' were identified demonstrating DWM's long term commitment towards best practice environmental performance.

Investigations into odour reports continued in 2012-13. DWM are working closely with the relevant staff and departments of the Environment Protection Authority, and continue to refine processes and implement initiatives to ensure the whole site is operated in accordance with best practice.

As a primary waste management provider in the region DWM continues to provide strategic and environmental advice to the Cradle Coast Waste Management Group



and to a lesser extent the Tasmania Department of Economic Development. Knowledge in landfill, organics recycling, kerbside recycling and other industry relevant activities allows DWM's services to be provided for the greater benefit of the region."

*Mat Greskie, Chief Executive Officer, Dulverton Waste Management*

### **Public Health Statement**

*Section 72(1)(ab) Local Government Act 1993*

Section 72(1)(ab) of the *Local Government Act 1993* requires a statement of the Council's goals and objectives in relation to public health activities to be included in the Annual Report. This statement is provided in Appendix B of this Annual Report entitled 'State of Environment and Public Health Report.'

### **Statement of Allowances and Expenses Paid to Elected Members**

*Section 72(1)(cb) Local Government Act 1993*

Councillors' allowances	\$286,582
Councillors' expenses	\$50,279



## Meeting Attendance

Section 72(1)(cc) *Local Government Act 1993*

Councillor	Council Meetings	Councillors' Workshops
Bloomfield, John	12	29
Bonde, Jan	13	28
Bonde, Lionel	14	29
Broad, Shane	12	16
Carpenter, Garry	13	30
Diprose, Amanda	13	26
Downie, Kathleen	11	25
Fuller, Cheryl	14	29
Howard, Gerry	14	32
Tongs, Rowen	13	31
van Rooyen, Tony	14	29
Viney, Philip	14	24
<i>Total meetings</i>	<i>14</i>	<i>32</i>

Council meetings include Special Council meetings.

## Remuneration of Senior Employees

Section 72(1)(cd) *Local Government Act 1993*

Band	No. Employees
\$120,000-\$140,000	-
\$140,000-\$160,000	3
\$160,000-\$180,000	-
\$180,000-\$200,000	1

Remuneration includes salary, superannuation, motor vehicle and other allowances or benefits.

## Statement of Land Donated

Section 72(1)(da) and Section 177 *Local Government Act 1993*

No land was donated by the Council under Section 177 of the *Local Government Act 1993*.



## Grants, Assistance and Benefits Provided

Section 77(1) *Local Government Act 1993*

Details	\$ GST incl.
Central Coast Community Shed – Shed extension	3,000
East Ulverstone Football Club – Carpet replacement in Clubrooms	2,000
Forth Football Club – Verandah extension to Forth Clubrooms	3,000
Heybridge Improvement Association – Blythe Heads Hall repairs	3,000
Hospice Care Association of North West Tasmania – Wheelchair	286
Leven Yacht Club – New boat motor	2,000
Molenda Lodge – Caravan refit	3,000
National team selection sponsorship	800
North West Dog Training Club – Dog agility equipment	2,500
Penguin Play Centre – Replace heat pump	1,361
Penguin Uniting Church – Repair and renovate hall floor	2,000
Pensioner rate remissions	32,095
Rate remissions	4,317
Salvation Army – Lifetime Community Lunch	2,000
TS Leven Australian Naval Cadets – Reclad building	2,231
West Ulverstone Football Club – Table replacement	1,500

## Complaints

Section 339F(5) *Local Government Act 1993*

Nature	No. Received
Staff	10
Fees and Charges	-
Service/Product	1
Communication	-
Policies/Procedures	1

These complaints have been investigated and resolved.



### Contracts for the Supply of Goods and Services

Regulations 23(5) and 27(1)(a) & (h) *Local Government (General) Regulations 2005*

In accordance with section 23(5) of the *Local Government (General) Regulations 2005*, the following contracts or tenders awarded to the value of \$100,000 or above, excluding GST, were entered into during the 2012-2013 financial year.

Successful Contractor	Description of Contract	Period of Contract	Value of Tender/ Contract Sum \$
BridgePro Engineering Pty Ltd PO Box 3253, Ulverstone 7315	Design and construction of Clayton Rivulet Bridge, Clerkes Plains Road, Kindred	July 2012– Nov 2012	238,473
Mobile Onsite Engineering 42 Industrial Drive, Ulverstone 7315	Demolition of existing toilets and construction of new public toilets at the Ulverstone Surf Life Saving Club	July 2012– June 2013	169,358
FRM Toyota 176 Stoney Rise Road, Devonport 7310	Supply and delivery of Hino FG1628 6-speed truck	Nov 2012– May 2013	122,095
Hardings Hotmix Pty Ltd PO Box 709, Ulverstone 7315	Supply of sprayed bituminous sealing for rural roads	Dec 2012– June 2013	330,553
JF Machinery PO Box 62, Mowbray 7248	Supply and delivery of JCB 3CX Eco APC Elite model backhoe	Jan 2013– Apr 2013	139,150
BridgePro Engineering Pty Ltd PO Box 3253, Ulverstone 7315	Design and construction of Castra Rivulet Bridge, Gaunts Road, Nietta	Mar 2013– June 2013	140,482
AJR Construct PO Box 243, Ulverstone 7315	Construction and upgrade of buildings at the Penguin Regional Athletics Centre	May 2013– Sep 2013 (Nov 2013)	250,200*
PSG Electrical Solutions PO Box 427, Devonport 7310	Design, supply and installation of track and infield lighting at Penguin Regional Athletics Centre	May 2013– Sep 2013 (Nov 2013)	319,100*
William Loud (Aust) Pty Ltd 15-17 Second Avenue, Sunshine 3020	Undertake track resurfacing at Penguin Regional Athletics Centre	Jan 2013– May 2013 (Dec 2013)	527,178*





### Contracts for the Supply of Goods and Services

Successful Contractor	Description of Contract	Period of Contract	Value of Tender/ Contract Sum \$
William Adams Pty Ltd PO Box 105, Somerset 7322	Supply and delivery of CAT Challenger MT445B tractor	Apr 2013– June 2013	103,310
Mowing Made Easy 95 Parker Street, Devonport 7310	Provision of gardening services	1 Feb 2013– 31 Dec 2015	125,640
S & K Design Building 29 Berkshire Parade, Penguin 7316	Provision of cleaning services	1 Feb 2013– 31 Dec 2015	103,680

\*Dates in brackets indicate revised completion dates due to the following:

AJR Construct – Delay in completion of light tower and covered seating area.

PSG Electrical Solutions – Delay in design, supply of materials and installation of lighting.

William Loud (Aust) Pty Ltd – Delay due to inclement weather conditions.

There were no instances where sub-regulations 27(1)(a) or (h) of the *Local Government (General) Regulations 2005* were applied.

### Public Interest Disclosures

#### *Public Interest Disclosure Act 2002*

The Council's Guidelines for dealing with matters under the *Public Interest Disclosure Act 2002* are available for viewing on the Council's website [www.centralcoast.tas.gov.au](http://www.centralcoast.tas.gov.au) or a copy can be made available by contacting the Council's protected disclosure officer/co-ordinator.

There were no disclosures made to the Council during the year.



## About Central Coast

General Statistics	2011-2012	2012-2013
Area	932km <sup>2</sup>	932km <sup>2</sup>
Population (ERP)	22,332	22,365 <sup>1</sup>
No. of Electors	16,177	16,177
Rateable Properties	10,518	10,631
No. of Planning Applications Lodged	323	216
No. of Building Applications Lodged	313	245
Average Days to Determine Planning and Building Applications:		
- Permitted Use	10.6	15.98
- Discretionary	27.4	32.6
- Buildings	4.55	5.24
No. of Food Businesses Inspections Undertaken	249	261
Percentage Achieved of Capital Works Program	88.9%	93.3%
Average Cost Per Employee	\$68,716	\$71,142
Staff Turnover Rate	5.92%	7.69%
Average Sick Leave Per Employee	5.7 days	7.1 days
Lost Time Due to Injury	406.7 hrs	217.4 hrs
Percentage of Receipts Received Electronically	62%	64%
Assets		
Roads		
Urban - Sealed/Unsealed	136km/1km	136km/1km
Rural - Sealed/Unsealed	406km/123km	406km/123km
<i>Total Roads</i>	<i>666km</i>	<i>666km</i>
Bridges	85	85
Footpaths/Recreational Pathways	143km	149km
Drainage		
Pipeline Length	133km	136km
Waste Management		
Transfer Stations and Resource Recovery Centre	4	4
Recreation		
Parks	99	99
Gardens	43	43



### About Central Coast cont.

General Statistics	2011-2012	2012-2013
Recreation Grounds	11	11
Buildings (select)		
Aged-persons Units	77	77
Public Toilets	38	38
Barbecue Huts	20	20
Picnic Huts	7	7
Bus Shelters	41	40

### Building Building Approvals - Comparisons

Parameter	2009-2010	2010-2011	2011-2012	2012-2013
<i>No. of Approvals</i>	343	383	293	249
<i>Total Value (\$)</i>	\$52,529,667	\$52,045,131	\$44,109,229	\$32,530,661
Dwellings - No. approved \$ value	90 \$21,919,579	90 \$22,904,441	63 \$16,819,490	53 \$16,312,518
Flats/Units - No. approved \$ value	31 \$5,124,000	49 \$10,581,848	9 4,279,078	31 \$5,010,555
Additions - No. approved \$ value	87 \$4,241,237	99 \$4,493,526	95 \$3,545,945	56 \$2,576,346
Alterations - No. approved \$ value	8 \$317,400	8 \$338,499	9 \$229,500	10 \$174,500
Outbuildings - No. approved \$ value	91 \$1,615,300	102 \$2,384,472	81 \$2,888,645	64 \$1,375,346
Other Buildings - No. approved \$ value	36 \$19,312,151	35 \$11,342,345	36 \$16,346,571	35 \$7,081,396



### Building Permit Processing Times

Parameter Category	No. of Applications	Average No. of Days	Most No. of Days	Least No. of Days
All Buildings	249	5.24	29	1
Dwellings	53	5.38	12	1
Units	31	6.37	25	2
Additions	56	4.42	18	1
Alterations	10	4.50	10	1
Outbuildings	64	4.75	13	1
Other Buildings	35	6.40	29	1

Statutory requirement is 7 days.

Explanatory comment - Figures include days when the clock was stopped.

### Community Assets

#### Civic Centre, Public Halls and Buildings Utilisation Data

(Bookings unless otherwise identified)

Detail	2011-2012	2012-2013
Civic Centre - Leven Theatre	125	98
Civic Centre - Gawler Room	152	92
Civic Centre - Isandula Room	140	91
Civic Centre - Manager's Office	54	(now leased) 4
Castra-Sprent Community Centre	14	10
Montgomery Room	295	399
Gawler Hall (RAOB Lease)	N/A	N/A
North Motton Hall	71	68
Penguin Railway Station	83	78
Riana Community Centre	102	175
Sulphur Creek Hall	200	247
Turners Beach Hall	128	106



### Recreation Facilities Utilisation Data

Details	2011-2012	2012-2013
Ulverstone Learn to Swim Pool		
- Hours Used	1,304	1,847
- Bookings	1,097	1,571
Ulverstone Waterslide (Operated 23.11.2012-2.04.2013)		
- Days Open	72	100
- Highest Utilisation Day	185	257
- Average Per Day	92	73.5
- Private Booking Hours	177	226
Forth Recreation Ground	165	149
Haywoods Reserve Recreation Ground	141	143
Heybridge Recreation Ground	86	73
Penguin Recreation Ground	189	194
Riana Recreation Ground	66	73
River Park Recreation Ground	141	196
Sprent Recreation Ground	67	71
Turners Beach Recreation Ground	140	130
Ulverstone Recreation Ground	402	358
West Ulverstone Recreation Ground	141	109
Ulverstone Sports Complex		
- Stadiums	1,775	1,611
- Squash Courts	310	304
Penguin Sports Complex		
- Stadiums	691	665
- Squash Courts	280	281
Ulverstone Showground		
- Playing Fields	668	753
- Netball Courts (incl. grass court)	129	175
- Dog Training Area	92	94
- Training Room	331	300
North Motton Equestrian Complex	63	43
Batten Park Rodeo Complex	45	(now leased) 6
Penguin Athletics Centre Track	137	74



### Environmental Management Processing Times

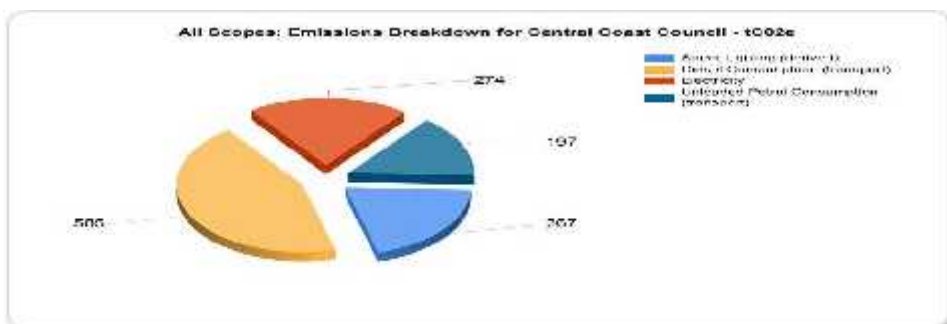
Category \ Parameter	No. of Applications	Average No. of Days	Most No. of Days	Least No. of Days
Special Plumbing Permits Statutory requirement is 18 days.	24	2.17	11	1
Food Business	192	43	87	1
Public Health Risk Activity	8	10	14	2
Place of Assembly	50	6	45	2

Explanatory comment - Figures include days when the clock was stopped.

### Greenhouse Gas Emissions

Year	Total Greenhouse Gas Emissions (Tonnes of Equivalent Carbon Dioxide (CO <sub>2</sub> ) Emitted)
2012-2013	1,323 Tonnes CO <sub>2</sub> (e)
2011-2012	1,450 Tonnes CO <sub>2</sub> (e)
2010-2011	1,546 Tonnes CO <sub>2</sub> (e)
2009-2010	1,509 Tonnes CO <sub>2</sub> (e)
2008-2009	1,994 Tonnes CO <sub>2</sub> (e)
2007-2008	1,615 Tonnes CO <sub>2</sub> (e)

Council Greenhouse Gas Emissions by Source for FY 12-13 to and including April-June 2013



\*Energy is comprised of electricity and gas supplies to buildings, water infrastructure and other facilities.

Current and historical annual totals have been adjusted to reflect the Council's assets only.





### Key Financial Performance Information

	2011-2012	2012-2013
Current Assets	\$7,614,582	\$5,345,461
Current Liabilities	\$4,553,197	\$4,528,588
Non Current Assets	\$424,437,774	\$436,488,064
Non Current Liabilities	\$4,803,914	\$5,591,045
Net Wealth of the Council	\$422,695,245	\$431,713,892
Rate Revenue	\$12,309,569	\$12,876,877
Operating Revenue	\$27,861,945	\$22,922,115
Operating Expenditure	\$21,997,085	\$22,252,033
Operating Surplus (Deficit)	\$5,864,860	\$670,082
Loan Debt	\$2,239,487	\$2,830,521
Total Employee Costs	\$10,061,646	\$10,031,086
Number of Full-time Equivalent Employees	141	141
Rates Outstanding	2.92%	3.48%

### Financial Sustainability Indicators

	2011-2012	2012-2013
Operating margin ratio <i>indicates a measure of the Council's overall operating effectiveness</i>	✓	✗
Current ratio <i>indicates the Council's ability to meet its current commitments (measure of liquidity)</i>	✓	✓
Net financial liabilities ratio <i>indicates the extent to which financial liabilities could be met by operating income</i>	✓	✓
Asset sustainability ratio <i>indicates whether the Council is replacing or renewing non-financial assets at the same rate its overall stock of assets is wearing out for the period</i>	✓	✓
Asset consumption ratio <i>indicates the depreciated replacement of Council's depreciable assets relative to their as new (replacement) value</i>	✓	✓
Self-financing ratio <i>measures the Council's ability to fund the replacement of assets from cash generated from operations</i>	✓	✓
Own source revenue <i>represents revenue generated by a council through its own operations</i>	✓	✓

✓ Performance is regarded as satisfactory

✗ Performance is below State benchmark



## Planning

### Subdivision – Net Lots Approved

Locality	2011-2012	2012-2013
Rural	1	2
Leith	5	-
Forth	-	-
Turners Beach	23	3
Ulverstone	6	4
Penguin	11	1
Sulphur Creek	5	2
Heybridge	-	-
<i>Total</i>	<i>51</i>	<i>12</i>

### Planning Permit Processing Times

Category	2012-2013	
	No. Applications	Av. No. of Days
Permitted	74	15.98
Discretionary	128	32.60

Statutory requirement is 42 days.

### Staffing Numbers

Department	Full-time	Part-time	Casual	Total
General Management	5	1	-	6
Corporate & Community Services	21	32	42	95
Development & Regulatory Services	10	1	5	16
Engineering Services	65	8	-	73
<i>Total</i>	<i>101</i>	<i>42</i>	<i>47</i>	<i>190</i>



The Central Coast Council operates under the *Local Government Act 1993*. Within 90 days after the end of a financial year, the General Manager is to prepare financial statements for the Council relating to the financial year.

The financial report for a financial year is to:

- (i) comply with applicable Australian Accounting Standards and Section 84 of the *Local Government Act 1993*;
- (ii) specify any interests as notified to the General Manager of any Councillor in respect of any body or organisation with which the Council has major financial dealings;
- (iii) contain a comparison between the Council's actual and estimated revenue and expenditure for that financial year;
- (iv) contain a statement of the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council during that financial year together with a statement of the revenue associated with that activity; and
- (v) contain any other information the Minister determines.

### Financial Performance

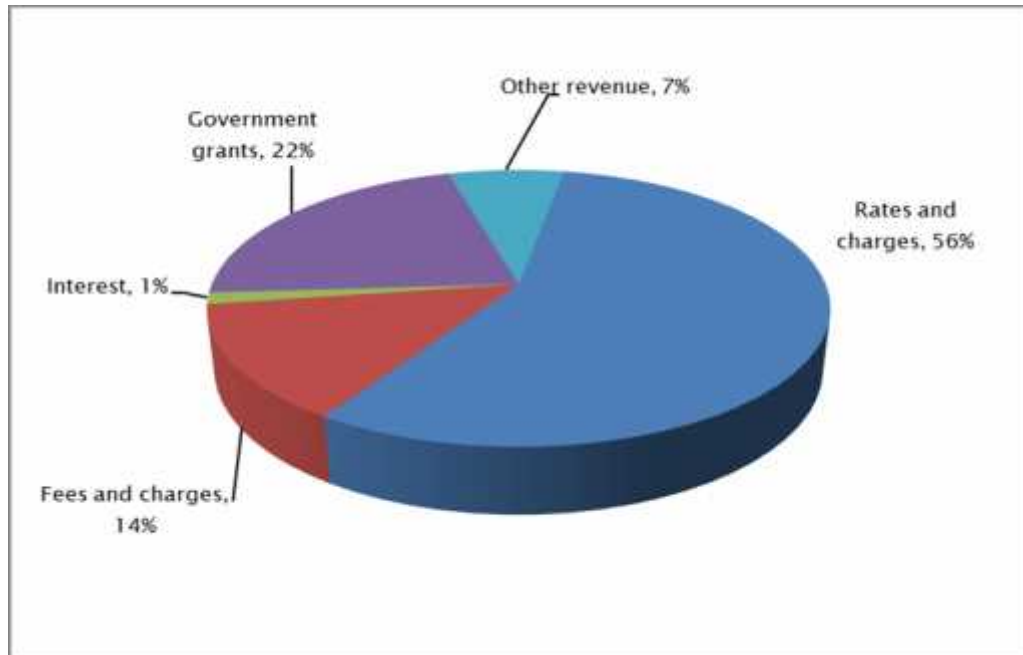
A surplus of \$670,082 (before non-monetary contributions and the change in fair value of investments) compared to a budgeted surplus of \$2,305,750 was reported this current financial year. The decrease from budget is principally attributable to the net gain on disposal of Council assets. These are mainly property assets that have not been disposed of during the financial year.

The operating capability has continued to improve over prior years due mainly to reviewing the Council's assets on a three-year rolling plan and the use of additional external sources of funding for capital projects.

As can be seen from Chart 1, rates and charges revenue is the most significant source of revenue to the Council, representing 56% of the Council's operating revenue for the year. Government grants represent 22% of revenue, and fees and charges 14%.



*Chart 1 - Sources of Operating Revenue*



### Changes in Equity

Ratepayers' equity is the excess of assets over liabilities of the Council, calculated on an accrual basis. Reserves are amounts of equity that have been allocated by the Council to be used for specific purposes. The exception to this is the asset revaluation reserve that is used to account for movements in change of asset values at the time of revaluation of asset groups. The Council's reserves, excluding the asset revaluation reserve, represent cash that has been set aside for those purposes determined by the Council.

Increased operating capability before non-monetary contributions and the change in fair value of investments for the year was \$670,082. The Council's surplus for the period including non-monetary contributions was \$670,082. A sum of \$108,967 was appropriated to fund principal repayments of debt, and \$1,191,176 was transferred to reserves to meet anticipated future needs, while \$1,537,069 was transferred from reserves to accumulated surplus to fund budgeted programs.

At 30 June 2013, the equity of the Council comprised an accumulated surplus of \$201,879,201 and reserves of \$229,834,691.

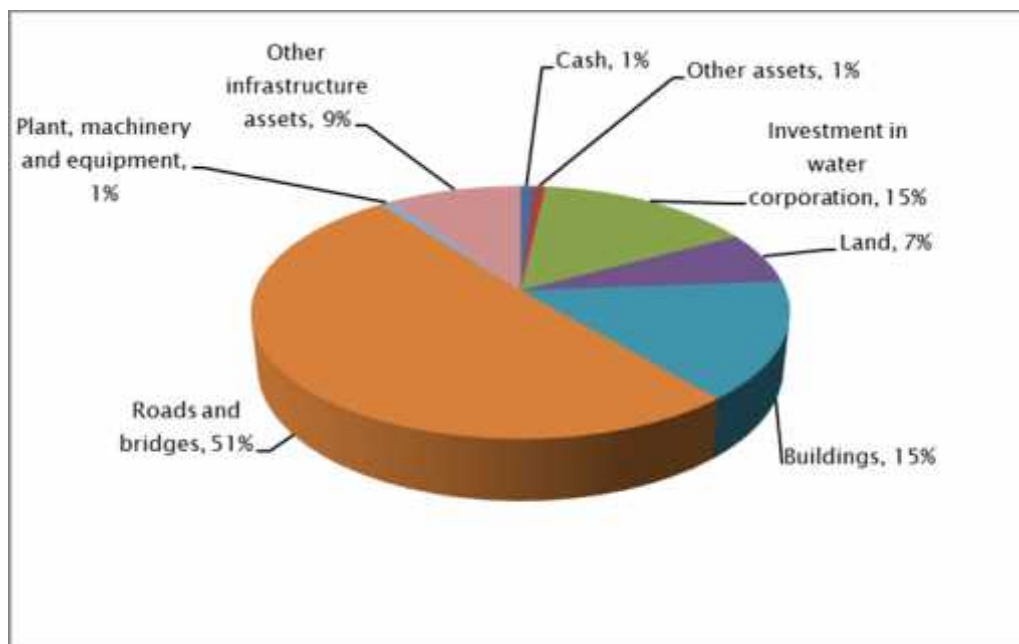


## Assets

Total assets of the Council at 30 June 2013 amount to \$441,833,525 as indicated in the Balance Sheet. There has been an increase of \$9,781,169 over last financial year largely due to the revaluation of infrastructure assets and the construction of new and the renewal and upgrade of existing assets. New assets valued at \$794,572 were recognised for the first time by the Council. The Council has investments in Dulverton Regional Waste Management Authority and Cradle Mountain Water. The Council's share of investment in each of these at 30 June 2013 was \$67,874,590 in Cradle Mountain Water and \$2,234,807 in Dulverton Regional Waste Management Authority.

Indicated in Chart 2 is the mix of total assets at 30 June 2013.

*Chart 2 - Mix of Total Assets*





## Liabilities

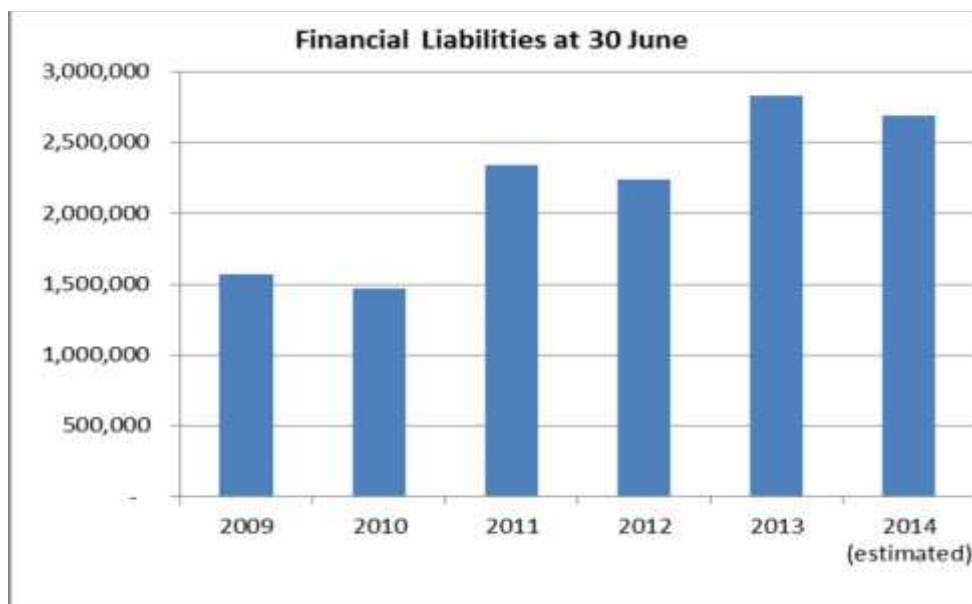
Total liabilities at 30 June 2013 amounted to \$10,119,633, an 8.2% increase from 30 June 2012. Liabilities comprised mainly employee provisions \$2,431,479, aged-persons home unit provisions \$2,082,355, interest bearing loans \$2,830,521, and payables \$1,846,074. All other liabilities were comparable with previous years.

## Debt Administration

Interest bearing loans have increased by 26.4% (\$591,032). New long-term finance of \$700,000 was secured in April 2013 to help fund the Ulverstone Wharf Precinct Redevelopment. While repayments of \$108,967 were made during the year, borrowing costs (interest) of \$154,114 were charged.

Indicated on Chart 3 is the level of debt owed by the Council over the last five years and estimated debt owing at the end of the 2013-2014 financial year. The Council's exposure to debt at 30 June 2013, given a debt exposure ratio of 2.29%, is considered to be responsible and manageable.

*Chart 3 – Borrowings*





### Financial Ratios of the Accounts

	2011-2012	2012-2013
Rate coverage ratio: (rates and charges revenue/total operating revenue)	45.0%	58.3%
Rate collection ratio: (rates receivables/rates and charges)	2.92%	3.48%
Debt payment ratio: (debt servicing cost/total revenue)	0.59%	0.70%
Debt exposure ratio: (total liabilities/total assets)	2.16%	2.29%
Government grants per capita: (grant revenue/population)	\$414	\$222
Expenditure per capita: (operating expenses/population)	\$1,010	\$995
Working capital ratio: (current assets/current liabilities)	1.67:1	1.18:1

- *Rate coverage ratio* represents the Council's dependence on rate income. The higher the level of rate revenue in proportion to total revenue, the greater the level of financial independence the Council has. The Council's rate coverage ratio rose by 14.5% this financial year which is reasonable considering the increase in rate revenue and the reduction in Government grants received during this financial year.
- *Rate collection ratio* represents the Council's outstanding rates as at 30 June.
- *Debt payment ratio* represents the capacity of the Council to service its outstanding debt.
- *Debt exposure ratio* represents the Council's exposure to debt.
- *Government grants per capita* measures the Council's financial independence in relation to population. The decrease is due to the effects of the receipt of Natural Disaster Relief funding in the 2011-2012 financial year.
- *Expenditure per capita* measures the Council's operating expenditure in relation to population.
- *Working capital ratio* represents the Council's ability to meet current commitments. A favourable working capital ratio of 1.18:1 indicates that the Council has more





than sufficient capacity to meet current commitments from its current assets as and when they fall due.

### Conclusion

At 30 June 2013, the net wealth of the Central Coast Council, as indicated in the Balance Sheet, amounted to \$431,713,892, a \$9,018,647 increase over the opening equity at the beginning of the year.

Cor Vander Vlist  
DIRECTOR CORPORATE & COMMUNITY SERVICES

<sup>1</sup> 3218.0 Regional Population Growth, Australia - as of 30 June 2012  
Australian Bureau of Statistics – Estimated Resident Population (ERP) 2012

### Photo acknowledgments

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Peter Clarke, Eye in the Sky Photography

# Financial Report

for the year ended 30 June 2013

## Appendix A





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# 1 STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2013



	Note	2012-2013 Budget	2012-2013 Actual	2011-2012 Actual
<b>Income</b>				
<b>Recurrent Income</b>				
Rates	3	12,661,000	12,876,877	12,309,569
Fees and charges	4	3,503,700	3,117,505	3,014,589
Grants	6	3,031,750	4,131,033	5,473,379
Contributions – cash	7(a)	1,182,800	1,033,218	1,024,558
Interest	5	475,000	325,113	383,631
Share of profit/(losses) of associates	20	200,000	363,917	235,363
Other income	8	236,500	213,434	197,419
		21,290,750	22,061,097	22,638,508
<b>Capital Income</b>				
Capital Grants	6	1,612,000	824,607	3,556,118
Contributions – non-monetary assets	7(b)	-	-	673,944
Net gain/(loss) on disposal of assets	9	1,484,000	36,411	993,375
		3,096,000	861,018	5,223,437
<b>Total Income</b>		<b>\$ 24,386,750</b>	<b>\$ 22,922,115</b>	<b>\$ 27,861,945</b>
<b>Expenses</b>				
Employee benefits	10	9,168,000	9,166,511	9,145,321
Materials and services	11	7,201,000	7,287,249	6,850,460
Depreciation and amortisation	13	5,202,000	5,259,886	5,228,856
Finance costs	12	150,000	173,891	411,282
Other expenses	14	360,000	364,496	361,166
<b>Total expenses</b>		<b>\$ 22,081,000</b>	<b>\$ 22,252,033</b>	<b>\$ 21,997,085</b>
<b>Net Surplus/(Deficit)</b>		<b>\$ 2,305,750</b>	<b>\$ 670,082</b>	<b>\$ 5,864,860</b>
<b>Other comprehensive income</b>				
<i>Items that may be reclassified subsequently to surplus or deficit</i>				
Fair value adjustment for Available for Sale Assets	21	-	903,345	169,904
<i>Items that will not be reclassified to surplus or deficit.</i>				
Net asset revaluation increment - Council		-	7,583,575	22,463,477
Net asset revaluation increment/(decrement) – Associates	20	-	(138,355)	31,292
<b>Total other Comprehensive Income</b>		<b>\$ -</b>	<b>\$ 8,348,565</b>	<b>\$ 22,664,673</b>
<b>Comprehensive result</b>		<b>\$ \$2,305,750</b>	<b>\$ 9,018,647</b>	<b>\$ 28,529,533</b>

The above statement should be read in conjunction with the notes to and forming part of the financial report set out on the attached pages.

## 2 STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2013



	Note	30 June 2013	30 June 2012
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	15	3,947,675	6,441,949
Trade and other receivables	16	1,051,244	957,004
Inventories	17	27,878	31,120
Other assets	18	318,664	184,509
<b>Total Current Assets</b>		<b>5,345,461</b>	<b>7,614,582</b>
<b>Non-current Assets</b>			
Trade and other receivables	16	58,085	83,826
Investment in associates	20	2,234,807	2,009,245
Investment in Water Corporation	21	67,874,590	66,971,245
Property, plant and infrastructure	22	365,393,304	352,596,673
Capital work progress	19	786,478	2,776,785
Other assets	18	140,800	-
<b>Total Non-current Assets</b>		<b>436,488,064</b>	<b>424,437,774</b>
<b>TOTAL ASSETS</b>		<b>\$ 441,833,525</b>	<b>\$ 432,052,356</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Trade and other payables	23	1,846,074	1,868,154
Trust Funds and deposits	26	257,787	247,951
Provisions	24	2,286,298	2,328,125
Interest bearing liabilities	25	138,429	108,967
<b>Total Current Liabilities</b>		<b>4,528,588</b>	<b>4,553,197</b>
<b>Non-current Liabilities</b>			
Provisions	24	2,898,953	2,673,394
Interest bearing liabilities	25	2,692,092	2,130,520
<b>Total Non-current Liabilities</b>		<b>5,591,045</b>	<b>4,803,914</b>
<b>TOTAL LIABILITIES</b>		<b>10,119,633</b>	<b>9,357,111</b>
<b>NET ASSETS</b>		<b>\$ 431,713,892</b>	<b>\$ 422,695,245</b>
<b>EQUITY</b>			
Accumulated Surpluses		201,879,201	200,863,226
Reserves	27	229,834,691	221,832,019
<b>TOTAL EQUITY</b>		<b>\$ 431,713,892</b>	<b>\$ 422,695,245</b>

The above statement should be read in conjunction with the notes to and forming part of the financial report set out on the attached pages.

### 3 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2013



	Opening Balance	Comprehensive Result	Transfers to Reserve	Transfers from Reserve	Closing Balance
<b>Asset Revaluation Reserve - Council</b>					
2012-2013	217,594,797	7,583,575	-	-	225,178,372
2011-2012	195,131,320	22,463,477	-	-	217,594,797
<b>Asset Revaluation Reserve - Associates</b>					
2012-2013	964,587	(138,355)	-	-	826,232
2011-2012	933,295	31,292	-	-	964,587
<b>Fair Value Reserve – Water Corporation</b>					
2012-2013	481,097	903,345	-	-	1,384,442
2011-2012	311,193	169,904	-	-	481,097
<b>Asset Replacement Reserve</b>					
2012-2013	1,777,962	-	1,063,340	(1,253,201)	1,588,101
2011-2012	1,614,407	-	1,073,638	(910,083)	1,777,962
<b>Fire Services Reserve</b>					
2012-2013	17,967	-	2,409	-	20,376
2011-2012	4,860	-	13,107	-	17,967
<b>Garbage Collection Reserve</b>					
2012-2013	21,727	-	88,713	-	110,440
2011-2012	1,956	-	19,771	-	21,727
<b>Special Projects Reserve</b>					
2012-2013	973,882	-	36,714	(283,868)	726,728
2011-2012	1,226,763	-	125,898	(378,779)	973,882
<b>Total Reserves</b>					
2012-2013	221,832,019	8,348,565	1,191,176	(1,537,069)	229,834,691
2011-2012	199,223,794	22,664,673	1,232,414	(1,288,862)	221,832,019
<b>Accumulated Surpluses</b>					
2012-2013	200,863,226	670,082	(1,191,176)	1,537,069	201,879,201
2011-2012	194,941,918	5,864,860	(1,232,414)	1,288,862	200,863,226
<b>Total Equity</b>					
2012-2013	422,695,245	9,018,647	-	-	431,713,892
2011-2012	394,165,712	28,529,533	-	-	422,695,245

The above statement should be read in conjunction with the notes to and forming part of the financial report set out on the attached pages.

#### 4 STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30 JUNE 2013



	Note	2012-2013	2011-2012
<b>Cash flows from operating activities</b>			
Rates and charges		12,796,862	12,255,598
Fees and charges		3,658,084	3,590,114
Interest		325,113	383,631
Government grants		4,131,034	5,473,379
Contributions		882,335	888,597
Net GST refunds/(payments)		1,119,996	1,212,110
Other income		213,434	156,108
Payments to employees		(9,105,909)	(8,997,405)
Payments to suppliers		(9,451,204)	(8,065,682)
Finance costs		(154,114)	(154,605)
Other payments		(364,496)	(361,166)
<b>Net cash provided by operating activities</b>	<b>28</b>	<b>\$ 4,051,135</b>	<b>\$ 6,380,679</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of land		183,182	1,531,187
Proceeds from sale of plant and equipment		299,012	337,289
Payments for property, plant and equipment		(8,443,243)	(10,678,339)
<b>Net cash provided by (used in) investing activities</b>		<b>\$ (7,961,049)</b>	<b>\$ (8,809,863)</b>
<b>Cash flows from financing activities</b>			
Capital grants		824,607	3,556,118
New loans		700,000	25,000
Loan repayments		(108,967)	(126,455)
<b>Net cash provided by (used in) financing activities</b>		<b>\$ 1,415,640</b>	<b>\$ 3,454,663</b>
<b>Net increase (decrease) in cash and cash equivalents</b>		<b>(2,494,274)</b>	<b>1,025,479</b>
Opening Cash Balance		6,441,949	5,416,470
<b>Closing Cash Balance</b>	<b>15</b>	<b>\$ 3,947,675</b>	<b>\$ 6,441,949</b>

The above statement should be read in conjunction with the notes to and forming part of the financial report set out on the attached pages.





## Introduction

- A** The Central Coast Council was established on 2 April 1993 and is a body corporate with perpetual succession and a common seal.

The Council's Administration Centre is located at 19 King Edward Street, Ulverstone.

- B** The functions of the Council include:

- to provide for health, safety and welfare of the community;
- to represent and promote the interests of the community;
- to provide for the peace, order and good government in the municipality.

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

## 1 Significant Accounting Policies

### (a) Basis of accounting

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

This has further been prepared under the historical cost convention, except these specifically stated in Notes 1(f), 1(i), 1(j), and 1(p).

The principal accounting policies adopted in the preparation of the financial report are set out below.

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 the 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 the Council have been eliminated in full.

#### *Judgements and Assumptions*

In the application of Australian Accounting Standards, the 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.

The 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 the Council that have significant effects on the Financial Report are disclosed in the relevant notes as follows:

#### *Fair Value of Property, plant and infrastructure*

Assumptions and judgements are utilised in determining the fair value of the Council's property, plant and infrastructure including useful lives and depreciation rates. These assumptions are discussed in Note 1(f) and in Note 22.

#### *Defined benefit superannuation fund obligations*

Actuarial assumptions are utilised in the determination of the Council's defined benefit superannuation fund obligations. These assumptions are discussed in Note 32.

#### *Employee entitlements*

Assumptions are utilised in the determination of the Council's employee entitlement provisions. These assumptions are discussed in Note 1(o) and Note 24.



#### *Investment in Water Corporation*

Assumptions utilised in the determination of the Council's valuation of its investment in Cradle Mountain Water are discussed in Note 1(m) and in Note 21.

#### *Landfill / tip rehabilitation*

Assumptions and judgements are utilised in determining the estimated liability for restoring the site Resource Recovery Centre at Lobster Creek Road. These assumptions are discussed in Note 24(c).

#### **(b) Change in accounting policy**

There were no changes in accounting policy during the financial year under review.

#### **(c) Revenue recognition**

##### *Rates, grants and contributions*

Rates, grants and contributions (including developer contributions) are recognised as revenues when the Council obtains control over the assets comprising these receipts.

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

Revenue is recognised when the Council obtains control of the contribution or the right to receive the contribution, it is probable that the economic benefits comprising the contribution will flow to the Council and the amount of the contribution can be measured reliably. Control over granted assets is normally obtained upon their receipt (or acquittal) or upon earlier notification that a grant has been secured, and are valued at their fair value at the date of transfer.

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in Note 6. The note also discloses the amount of unused grant or contribution from prior years that was expended on the Council's operations during the current year.

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date and



conditions include a requirement to refund unused contributions. Revenue is then recognised as the various performance obligations under an agreement are fulfilled. The Council does not currently have any reciprocal grants.

#### *Non-monetary contributions*

Non-monetary contributions (including developer contributions) with a value in excess of the recognition thresholds are recognised as revenue and as non-current assets. Non-monetary contributions below the thresholds are recorded as revenue and expenses.

#### *Fees and charges*

Fees and charges are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs.

The Council does not have any assets classified as investment properties nor has it received rent from buildings that are primarily occupied for Council purposes.

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

A provision for impairment is recognised when collection in full is no longer probable.

#### *Sale of property, plant and equipment*

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

#### *Interest*

Interest is recognised progressively as it is earned.

#### *Dividends*

Dividend revenue is recognised when Council's right to receive payment is established.

### **(d) Expense recognition**

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*

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

### *Depreciation and amortisation of property, plant and infrastructure*

Property, plant and infrastructure having limited useful lives are systematically depreciated over their useful lives to the Council in a manner which reflects consumption of the service potential embodied in those assets. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation rates and methods are reviewed annually.

Where 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 is not depreciated.

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

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

Plant and machinery	2-30 years
Furniture and equipment	5-40 years
Drainage	100 years
Roads and streets	15-100 years
Buildings	20-100 years
Recreation	5-50 years
Environmental	10-30 years
Bridges	10-100 years
Municipal property revaluation	5 years

The Council determined in relation to roads and streets that road pavements have a residual value of 50% and road surfaces have a residual value of 30%

### *Gravel roads*

The Council has not depreciated unsealed roads, as these roads are maintained to a standard that the asset neither deteriorates nor improves and therefore the value of the asset remains constant.



#### *Repairs and maintenance*

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.

#### *Roads*

Reseals and reconstructions are generally capitalised. Shouldering, gravel re-sheeting and patching of sealed roads are expensed.

#### *Finance costs*

Finance costs are recognised as an expense in the period in which they are incurred, except where they are capitalised as part of a qualifying asset constructed by the Council. Where specific borrowings are obtained for the purpose of specific asset acquisition, the weighted average interest rate applicable to borrowings at balance date, excluding borrowings associated with superannuation, is used to determine the borrowing costs to be capitalised. No borrowing costs were capitalised during the period.

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

### **(f) Recognition and measurement of assets**

#### *Acquisition of assets*

The purchase method of accounting is used for all acquisitions of assets, being the fair value of assets provided as consideration at the date of acquisition plus any incidental costs attributable to the acquisition. Fair value is the amount for which the asset could be exchanged between knowledgeable willing parties in an arm's length transaction.

The asset capitalisation threshold adopted by the Council is between \$1,000 and \$5000 depending on the category. Assets valued at less than the threshold applicable to the asset category are charged to the Statement of Comprehensive Income in the year of purchase (other than where they form part of a group of similar items which are material in total).

Where assets are constructed by the 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.



The following classes of assets have been recognised in Note 22. The threshold limits detailed below have applied when recognising assets within an applicable asset class and unless otherwise stated are consistent with the prior year:

Land	\$5,000
Buildings	\$5,000
Roads and streets	\$5,000
Bridges	\$5,000
Drainage	\$2,000
Furniture and equipment	\$1,000
Plant and machinery	\$1,000
Recreation	\$2,000
Environmental	\$2,000

*Revaluation of property, plant and infrastructure*

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and machinery, and furniture and equipment, are measured at their fair value. Fair value is represented by the deprival value of the asset approximated by its written down replacement cost.

At balance date, the 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, the Council undertakes a formal revaluation of asset classes measured on the fair value basis with sufficient regularity to ensure the carrying amount reflects fair value. The valuation is performed either by experienced Council officers or independent experts. The cost of acquisitions and capital works during the year is considered to represent their fair value.

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





#### *Land under roads*

Land under roads acquired after 30 June 2008 is brought to account at cost and subsequently revalued on a fair value basis. The Council does not recognise land under roads that it controlled prior to that period.

#### **(g) Cash and cash equivalents**

For the purposes of the statement of cash flows, cash and cash equivalents include cash on hand, deposits at call, and other highly liquid investments with original maturities of three months or less, net of outstanding bank overdrafts. Cash equivalents are held for the purpose of meeting short-term cash commitments rather than for investment or other purposes.

#### **(h) Trade and other receivables**

Receivables are carried at amortised cost using the effective interest rate method. A provision for impairment is recognised when there is objective evidence that an impairment loss has occurred.

#### **(i) Financial assets**

Managed funds are valued at fair value, being market value, at balance date. Any unrealised gains and losses on holdings at balance date are recognised as either a revenue or expense

#### **(j) Inventories**

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential.

Other inventories are measured at the lower of cost and net realisable value.

#### **(k) Investments**

Investments, other than investments in Associates and Water Corporations, are measured at cost.

#### **(l) Investments in Associates**

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



The Council has determined that its investment in Dulverton Regional Waste Management Authority is an investment in associate. Refer to Note 20 for further details.

**(m) Investments in water corporation**

The Council's investment in Cradle Mountain Water is valued at its fair value at balance date. Fair value was determined by using the Council's ownership interest against the Water Corporation's net asset value at balance date based on Final Treasurer's Allocation Order in 2011. The Council has an ownership interest of 20.5% in the Corporation. Any unrealised gains and losses on holdings at balance date are recognised through the Statement of Comprehensive Income to a financial assets available for sale reserve each year (refer Note 27).

From 1 July 2013, the Council's ownership interest in Cradle Mountain Water will change to an ownership interest in TasWater. Refer to Note 35.

The Council has classified this asset as an Available-for-Sale financial asset as defined in AASB 139 Financial Instruments: Recognition and Measurement and has followed AASB 132 Financial Instruments: Presentation and AASB 7 Financial Instruments: Disclosures to value and present the asset in the financial report.

**(n) Tender deposits**

Amounts received as tender deposits and retention amounts controlled by the Council are recognised as Trust funds until they are returned or forfeited (refer to Note 26).

**(o) Employee benefits**

AASB 119 *Employee Benefits* has been applied when calculating and reporting employee entitlements. The bases of measurement of liabilities for each type of employee benefit are as follows:

*Wages and salaries*

Liabilities for wages and salaries are recognised and are measured as the amount unpaid at balance date and include appropriate on-costs such as workers compensation and payroll costs.

*Annual leave*

Annual leave entitlements are accrued on a pro rata basis in respect of services provided by employees up to balance date.



Annual leave expected to be paid within 12 months is measured at nominal value based on the amount, including appropriate on-costs, expected to be paid when settled.

Amounts expected to be settled beyond 12 months have not been inflated and discounted to their present value in accordance with AASB 119 Employee Benefits as the impact has been assessed as immaterial.

#### *Long service leave*

Long service leave entitlements payable are assessed at balance date having regard to expected employee remuneration rates on settlement, employment related on-costs and other factors including accumulated years of employment, on settlement, and experience of employee departure per year of service.

Long service leave expected to be paid within 12 months is measured at nominal value based on the amount expected to be paid when settled.

Long service leave expected to be paid later than one year has been measured at the present value of the estimated future cash outflows to be made for these accrued entitlements. Commonwealth bond rates are used for discounting future cash flows.

#### *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. The Council does not make payment for untaken sick leave.

#### *Classification of employee benefits*

An employee benefit liability is classified as a current liability if the Council does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the period. This includes all annual leave and unconditional long service leave entitlements.

#### **(p) Interest bearing liabilities**

The borrowing capacity of Council is limited by the LGA 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.



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

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

**(r) Web site costs**

Costs in relation to websites are charged as an expense in the period in which they are incurred.

**(s) Taxation**

The 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.

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

**(t) Impairment of assets**

At each reporting date, the 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 comprehensive income statement, 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 the Council such as roads, drains, public buildings and the like, value in use is represented by the deprival value of the asset represented by its written down replacements cost.



**(u) Non-current assets held for sale**

A non-current asset held for sale (including disposal groups) is measured at the lower of its carrying amount and fair value less costs to sell, and are not subject to depreciation. Non-current assets, disposal groups and related liabilities assets are treated as current and classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset's sale (or disposal group sale) is expected to be completed within 12 months from the date of classification. Revenue arising from the sale of land is recognised in the Statement of Comprehensive Income on the signing of a valid unconditional contract of sale.

**(v) Provisions**

***Provision for Aged Person Unit (APU) contributions***

The liability for Aged Persons Units is comprised of contributions received from tenants upon entry to units owned by the Council. The contributions are amortised over a specified term. Refer to Note 24(b).

***Provision for rehabilitation***

The Council operates a Resource Recovery Centre which imposes obligations for rehabilitation in the future. Provision is made for rehabilitation costs to be incurred in the future based on current costs incurred at similar sites. This future cost is discounted back to present value at balance date. At each balance date the discounting is unwound with the movement in the liability charged to the Statement of Comprehensive Income as part of 'finance costs'. Refer note to 24(c).

**(w) Significant Business Activities**

The Council is required to report the operating capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. The Council's disclosure is reconciled in Note 34. The Council has determined, based upon materiality that roads, streets and bridges defined in Note 2 are considered significant business activities.

Competitive neutrality costs include notional costs i.e. income tax equivalents, rates and loan guarantees in preparing the information disclosed in relation to significant business activities, i.e. following assumptions have been applied:

- . The notional opportunity cost of capital was calculated by applying an interest rate of 9% which the Council has determined as an appropriate interest rate adjusted for a risk margin.



- . Taxation equivalents were calculated by an applicable taxation rate of 30% applied to the activities notional accounting profit before abnormal items.
- . Notional Council rates and land tax have been calculated using actual rates and charges set by the Council and the government for the current financial period.
- . Loan guarantee fees were calculated on the average loan outstanding for each activity multiplied by the loan guarantee fee rate of 0.45% that is determined by the Department of Treasury and Finance.
- . The impact of Fringe Benefit Tax credits, stamp duty and other taxes were determined to be immaterial and have not been included.

**(x) Pending Accounting Standards**

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2013 reporting periods. Council's assessment of the impact of these new standards and interpretations is set out below.

AASB 9 Financial Instruments, associated standards, AASB 2010-7 Amendments to Australian Accounting Standards arising from AASB 9 and AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and transitional disclosures (effective from 1 January 2015).

AASB 9 Financial Instruments addresses the classification, measurement and de-recognition of financial assets and financial liabilities. The standard is not applicable until 1 January 2015 but is available for early adoption. When adopted, the standard will affect in particular Council's accounting for its available-for-sale financial assets, since AASB 9 only permits the recognition of fair value gains and losses in other comprehensive income if they relate to equity investments that are not held for trading. Fair value gains and losses on available-for-sale debt investments, for example, will therefore have to be recognised directly in profit or loss although there is currently a proposal by the IASB to introduce a Fair value through Other Comprehensive Income category for debt instruments.

There will be no impact on Council's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and Council does not have any such liabilities. The de-recognition rules have been transferred from AASB 139 Financial Instruments: Recognition and Measurement and have not been changed.



AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements and AASB 128 Investments in Associates and Joint Ventures and AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (effective 1 January 2013).

This suite of five new and amended standards address the accounting for joint arrangements, consolidated financial statements and associated disclosures.

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities. The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities. It focuses on the need to have both power and rights or exposure to variable returns. Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both. Control exists when the investor can use its power to affect the amount of its returns. There is also new guidance on participating and protective rights and on agent/principal relationships. Council does not expect the new standard to have a significant impact on its composition.

AASB 12 sets out the required disclosures for entities reporting under the two new standards, AASB 10 and AASB 11, and replaces the disclosure requirements currently found in AASB 127 and AASB 128. Application of this standard by Council will not affect any of the amounts recognised in the financial statements, but will impact the type of information disclosed in relation to Council's investments.

Amendments to AASB 128 provide clarification that an entity continues to apply the equity method and does not remeasure its retained interest as part of ownership changes where a joint venture becomes an associate, and vice versa. The amendments also introduce a “partial disposal” concept. Council is still assessing the impact of these amendments.

Council does not expect to adopt the new standards before their operative date. They would therefore be first applied in the financial statements for the annual reporting period ending 30 June 2014.

AASB 13 Fair Value Measurement and AASB 2011-8 Amendments to Australian Accounting Standards arising from AASB 13 (effective 1 January 2013).

AASB 13 sets out a new definition of 'fair value' as well as new principles to be applied when determining the fair value of assets and liabilities. The new





requirements will apply to all of Council's assets and liabilities (excluding leases), that are measured and/or disclosed at fair value or another measurement based on fair value.

Council has commenced reviewing its fair value methodologies (including instructions to valuers, data used and assumptions made) for all items of property, plant and equipment measured at fair value to determine whether those methodologies comply with AASB 13. To the extent that the methodologies don't comply, changes will be necessary. While Council is yet to complete this review, no substantial changes are anticipated, based on the fair value methodologies presently used. Therefore, at this stage, no consequential material impacts are expected for Council's property, plant and equipment as from 2013-2014.

AASB 13 will require an increased amount of information to be disclosed in relation to fair value measurements for both assets and liabilities. To the extent that any fair value measurement for an asset or liability uses data that is not 'observable' outside Council, the amount of information to be disclosed will be relatively greater.

Revised AASB 119 Employee Benefits, AASB 2011-10 Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) and AASB 2011-11 Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements (effective 1 January 2013) .

This revised standard on accounting for employee benefits includes significant revisions to the recognition, re-measurement, presentation and disclosure of defined benefit liabilities/assets. These changes will not affect Council as it does not have any defined benefit plans. Whilst this standard does include revision to multi-employer plans; such as Council's multi-employer sponsored plan the Quadrant Defined Benefit Fund (Refer Note 32); these are generally disclosure related and not expected to have a financial impact.

The standard also clarifies criteria for accounting for "short-term employee benefits" including treatment of terminations. Employee benefits 'expected to be settled' (as opposed to 'due to be settled' under current standard) within 12 months after year end are short-term benefits, and therefore not discounted when calculating leave liabilities. Annual leave and other short-term benefits not expected to be used within 12 months of end of reporting period will in future be discounted when calculating the leave liability. Council has assessed the impact of this as.



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

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

Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value and inclusive of the GST payable. Refer to Note 29.

**(z) Budget**

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

**2 Functions/Activities of the Council**

**(a) Revenue, expenditure and assets attributable to each function**

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

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
<b>Governance and administration</b>						
2012-2013	261,000	970,476	1,231,476	3,841,071	(2,609,595)	82,765,346
2011-2012	53,000	1,524,094	1,577,094	3,814,279	(2,237,185)	82,730,221
<b>Roads, streets and bridges</b>						
2012-2013	2,626,081	(275,071)	2,901,152	5,200,540	(2,299,388)	229,353,253
2011-2012	5,888,186	309,716	6,197,902	5,123,359	1,074,543	223,409,052
<b>Drainage</b>						
2012-2013	133,000	(2,736)	(135,736)	529,531	(393,795)	30,378,425
2011-2012	139,000	7,386	146,386	493,448	(347,062)	24,391,978
<b>Waste management</b>						
2012-2013	65,000	1,759,223	1,824,223	3,230,894	(1,406,671)	3,760,701
2011-2012	64,000	1,666,868	1,730,868	3,359,250	(1,628,382)	4,150,218
<b>Environmental health/environmental management</b>						
2012-2013	2,895	77,404	80,299	334,731	(254,432)	61,297
2011-2012	-	76,608	76,608	360,756	(284,148)	64,238



	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
<b>Planning services</b>						
2012-2013	-	102,916	102,916	577,057	(474,141)	34,211
2011-2012	-	169,678	169,678	574,353	(404,675)	33,758
<b>Building control</b>						
2012-2013	-	196,952	196,952	503,657	(306,705)	55,990
2011-2012	-	273,830	273,830	555,625	(281,795)	45,128
<b>Community amenities</b>						
2012-2013	341,000	834,847	1,175,857	1,696,561	(520,714)	31,680,882
2011-2012	301,000	733,501	1,034,501	1,498,850	(464,349)	26,448,105
<b>Community services</b>						
2012-2013	119,124	1,477,015	1,596,139	1,885,034	(288,895)	2,749,057
2011-2012	292,650	1,406,149	1,698,799	1,887,776	(188,977)	2,588,071
<b>Recreation facilities</b>						
2012-2013	110,000	438,107	548,107	3,383,115	(2,835,008)	53,806,161
2011-2012	212,000	394,565	606,565	3,249,903	(2,643,338)	58,295,459
<b>Economic development</b>						
2012-2013	1,297,540	169,388	1,466,928	430,745	1,036,183	7,188,202
2011-2012	1,018,345	1,188,008	2,206,353	439,644	1,766,709	9,896,128
<b>Other - not attributable</b>						
2012-2013	-	11,662,342	11,662,342	639,097	11,023,245	-
2011-2012	1,061,316	11,082,045	12,143,361	639,842	11,503,519	-
<b>Total</b>						
2012-2013	4,955,640	17,966,475	22,992,115	22,252,033	670,082	441,833,525
2011-2012	9,029,497	18,832,448	27,861,945	21,997,085	5,864,860	432,052,356

**(b) Reconciliation of Assets from Note 2(a) with Balance Sheet as at 30 June:**

	2013	2012
Current assets	5,345,461	7,614,582
Non-current assets	436,488,064	424,437,774
	<b>\$ 441,833,525</b>	<b>\$ 432,052,356</b>



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

***Governance and administration***

Operation and maintenance of the Council Chambers, administration offices, and Councillors.

***Roads, streets and bridges***

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting.

***Drainage***

Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping or creeks but excludes drainage associated with road works, flood mitigation and agriculture.

***Waste management***

Collection, handling, processing and disposal of all waste materials.

***Environmental health/environmental management***

Environmental health includes disease control, food surveillance, public-use building standards, health education and promotion, water quality, workplace safety and cemeteries.

Environmental management includes strategies and programs for the protection of the environment and regulation of activities affecting the environment.

***Planning services***

Administration of the planning scheme, subdivisions and urban and rural renewal programs.

***Building control***

The development and maintenance of building construction standards.

***Community amenities***

Operation and maintenance of housing for aged persons and persons of limited means, the Ulverstone Civic Centre, Council halls (excluding indoor sporting complexes), public conveniences and burial facilities.



### ***Community services***

Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds.

Operation of the Ulverstone Child Care Centre, operation and support of the performing arts, museum and the presentation of festivals.

Community development which provides for the implementation of a process by which strategies and plans can be developed so that the Council can fulfil their general responsibility for enhancing the quality of life of the whole community.

### ***Recreation facilities***

Operation and maintenance of sporting facilities (including swimming pools, active and passive recreation and recreation centres).

### ***Economic development***

Maintenance and marketing of tourist facilities, property development and operation of caravan parks.

### ***Other - not attributable***

Rates and charges and work support not attributed elsewhere.

## **3 Rates**

The Council uses assessed annual values as the costs of valuation of all properties within the municipality. The assessed annual value of a property is determined by Valuer General in terms of the *Valuation of Land Act 2001*.

The valuation base used to calculate general rates for 2012-2013 was \$136,5 million (2011-2012 \$135,2 million). The 2012-2013 rate in the dollar varied between 7.15 cents and 9.2 cents (2011-2012, 7 cents and 9 cents).

	30-Jun-13	30-Jun-12
Rates levied	13,348,690	12,768,923
Revenue in advance	82,623	78,826
Early payment discount	(518,024)	(497,898)
Rates remitted	(36,412)	(40,282)
<b>Net rates and charges</b>	<b>\$ 12,876,877</b>	<b>\$ 12,309,569</b>



The date of the latest general revaluation of land for rating purposes within the municipality was 30 May 2013, and the valuation will be first applied in the rating year commencing 1 July 2013.

#### 4 Fees and charges

	30-Jun-13	30-Jun-12
Certificate charges	90,015	101,323
Child care fees	582,624	585,838
Inspection and connection fees	78,261	96,755
Rental of aged persons home units	192,302	186,696
Rental of Ganesway units	168,139	169,193
Resource Recovery Centre - entry fees	219,028	232,484
Resource Recovery Centre - other income	172,009	122,914
Swimming pool and waterslide	171,427	125,807
Other fees and charges	1,443,700	1,393,579
<b>Total fees and charges</b>	<b>\$ 3,117,505</b>	<b>\$ 3,014,589</b>

#### 5 Interest

Interest on financial assets	325,113	383,631
<b>Total interest</b>	<b>\$ 325,113</b>	<b>\$ 383,631</b>

#### 6 Government grants

Grants were received in respect of the following:

##### *Grants - Operating*

SRT Funding – Penguin to Sulphur Creek Pathway	15,000	-
Vaccination Funding	2,895	-
Opt-in program	-	25,000
Natural disaster funding	-	366,718
Volunteer funding	1,623	7,220
Transition National Framework Support Funding	-	5,000
Commonwealth financial assistance grant		
• Current year receipt	2,003,048	3,037,045
• Advance receipt	2,108,467	2,032,396
<b>Total operating grants</b>	<b>\$ 4,131,033</b>	<b>\$ 5,473,379</b>



*Capital grants received specifically for new or upgraded assets.*

	30-Jun-13	30-Jun-12
RDA funding	26,025	-
Roads to recovery	600,000	468,333
Sustainable transport funding	6,082	69,184
	<hr/> 632,107	<hr/> 537,517
<i>State funded capital grants</i>		
Wharf development	190,000	-
Natural disaster funding	-	2,987,951
State Emergency Services	2,500	22,500
Community Shed	-	4,000
Penguin Fun Club	-	4,150
	<hr/> 192,500	<hr/> 3,018,601
<b>Total capital grants</b>	<b>\$ 824,607</b>	<b>\$ 3,556,118</b>
<b>Total government grants</b>	<b>\$ 4,955,640</b>	<b>\$ 9,029,497</b>
<i>Summary of grants</i>		
Federally funded grants	4,745,245	5,606,958
State funded grants	210,395	3,422,539
	<hr/> <b>\$ 4,955,640</b>	<hr/> <b>\$ 9,029,497</b>

The Australian Commonwealth Government provides Financial Assistance Grants to the Council for general purpose use and the provision of local roads. Since 2009-2010 the Commonwealth has been making early payment of the first quarterly instalment for the following year. In 2012 the Government announced in the Commonwealth Budget following the downturn in the economy that, "to assist local councils with planning for the recovery and to ensure local government has maximum certainty to begin planning their 2012-2013 works programs", it would bring forward for payment to all councils in June 2012, the first two instalments of the 2012-2013 grant pool. In the 2013-2014 Budget the Commonwealth announced it would continue this approach and include the first two instalments of the 2013-2014 grant pool. In accordance with AASB1004 Contributions, the Council recognises these grants as revenue when it receives the funds and obtains control. The effects of the early receipt of instalments each year has resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2012-2013 by \$76,071 and



2011-2012 by \$1,061,316. This has impacted the Statement of Comprehensive Income resulting in the net surplus/(deficit) from continuing operations being higher in both years by these amounts. With fewer instalments due to be received in 2013-2014, the reverse effect may occur, however future payments remain at the Commonwealth's discretion.

	30-Jun-13	30-Jun-12
<i>Unspent grants at 30 June:</i>		
Commonwealth financial assistance grant	2,108,467	2,032,396
SRT funding - Penguin to Sulphur Creek Pathway	15,000	25,846
<b>Total unspent grants</b>	<b>\$ 2,123,467</b>	<b>\$ 2,058,242</b>

## 7 Contributions

### (a) Cash contributions

Contributions	155,811	224,232
Child care contributions	712,456	627,139
Other contributions	164,951	173,187
	1,033,218	1,024,558

### (b) Contributions – non monetary assets

*Transfer of subdivision assets and assets recognised for the first time*

Buildings [Note 22(b)]	-	673,944
	-	673,944
<b>Total contributions</b>	<b>\$ 1,033,218</b>	<b>\$ 1,698,502</b>

## 8 Other income

Dulverton NTER payments	120,643	79,020
Private works	16,355	27,950
Reimbursements	76,436	90,449
<b>Total other income</b>	<b>\$ 213,434</b>	<b>\$ 197,419</b>





## 9 Disposal of assets

	30-Jun-13	30-Jun-12
<i>Proceeds of sale</i>		
. Property, plant and infrastructure	299,012	1,536,657
. Land	183,182	331,818
<i>Written down value of assets sold</i>		
. Property, plant and infrastructure	(245,783)	(772,964)
. Land	(200,000)	(102,136)
<b>Net gain/(loss) on disposal of assets</b>	<b>\$ 36,411</b>	<b>\$ 993,375</b>

## 10 Employee benefits

Gross salary and wages	6,832,850	6,893,858
Leave paid/accrued	1,545,882	1,533,017
Superannuation	893,532	911,795
Payroll tax	525,717	513,690
Other employee costs	233,105	209,286
<b>Total Employee benefits</b>	<b>10,031,086</b>	<b>10,061,646</b>
<b>Less capitalised employee benefits</b>	<b>(864,575)</b>	<b>(916,325)</b>
<b>Total employee benefits expensed</b>	<b>\$ 9,166,511</b>	<b>\$ 9,145,321</b>

## 11 Materials and services

Aged persons home units	209,164	198,158
Computer maintenance	230,389	201,298
Contributions to LGAT	49,576	53,922
Contributions to CCA	183,782	173,727
Fire service contribution	509,603	491,902
Ganesway housing	99,306	106,970
Garbage collection contracts	1,467,457	1,408,699
Other waste management costs	972,710	1,036,238
Insurance	197,588	223,448
Land tax	185,612	201,319
Street lighting power charges	445,040	415,145
Flood damage	7,936	103,038
Ulverstone Recreation Ground	178,504	275,626
Election expenses	8,944	60,413
Vegetation maintenance	413,712	309,330
Street sweeping and pavement cleaning	78,521	59,902



	30-Jun-13	30-Jun-12
Public convenience expenses	173,289	236,144
Legal costs and commissions	25,129	71,792
Other materials and contracts	1,850,987	1,223,389
<b>Total materials and services</b>	<b>\$ 7,287,249</b>	<b>\$ 6,850,460</b>
<b>12 Finance costs</b>		
Interest - borrowings	154,114	154,605
Unwinding of discount [Note 24(c)]	19,777	22,197
Changes in discount rate [Note 24(c)]	-	234,480
<b>Total finance costs</b>	<b>\$ 173,891</b>	<b>\$ 411,282</b>
<b>13 Depreciation and amortisation</b>		
Amortisation of municipal revaluation	-	33,560
Bridges	407,070	388,920
Buildings	915,687	930,209
Drainage	366,073	361,931
Environmental	91,676	85,408
Furniture and equipment	174,631	188,721
Plant and machinery	641,860	603,514
Recreation facilities	354,875	333,263
Roads, streets, footpaths and car parks	2,308,014	2,303,330
<b>Total depreciation and amortisation</b>	<b>\$ 5,259,886</b>	<b>\$ 5,228,856</b>
<b>14 Other expenses</b>		
Audit fees	23,340	22,979
Travel and expenses	3,295	-
Other services (audit of grant statements)	1,000	10,560
Audit services	27,635	33,539
Councillors' emoluments (Note 30)	336,861	327,627
<b>Total other expenses</b>	<b>\$ 364,496</b>	<b>\$ 361,166</b>



## 15 Cash and cash equivalents

	30-Jun-13	30-Jun-12
Cash at bank and on hand	301,612	65,917
Cash Management Account	3,646,063	6,376,032
<b>Total cash and cash equivalents</b>	<b>\$ 3,947,675</b>	<b>\$ 6,441,949</b>

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

- Leave provisions (Note 24(a))	2,431,479	2,368,003
- Trust Funds and deposits (Note 26)	274,172	253,781
<b>Restricted Funds</b>	<b>\$ 2,705,651</b>	<b>\$ 2,621,784</b>
<b>Unrestricted Funds</b>	<b>\$ -</b>	<b>\$ 382,016</b>

Unrestricted funds held in cash substantially represent other reserves [refer Note 27(b)]. The excess cash held in the prior year is due to the additional advance commonwealth assistance grant.

## 16 Receivables

<i>Current receivables</i>		
Rates receivable	447,932	367,917
Loans and advances	25,742	24,187
Other debtors	333,003	367,946
Net GST receivable	244,567	196,954
	1,051,244	957,004
<i>Non-current receivables</i>		
Loans and advances	58,085	83,826
	58,085	83,826
<b>Total receivables</b>	<b>\$ 1,109,329</b>	<b>\$ 1,040,830</b>

**17 Inventories**

	30-Jun-13	30-Jun-12
Stores	27,878	31,120
<b>Total inventories</b>	<b>\$ 27,878</b>	<b>\$ 31,120</b>

**18 Other assets***Current other assets*

Accrued revenue	231,742	45,348
Prepaid expense	86,922	139,161
	318,664	184,509

*Non-Current other assets*

Prepaid expenses	140,800	-
<b>Total other assets</b>	<b>\$ 459,464</b>	<b>\$ 184,509</b>

**19 Capital work in progress**

Opening balance	2,776,785	3,370,286
Additions	8,055,321	9,161,542
Transfers out	(10,045,628)	(9,755,043)
<b>Closing balance - cost</b>	<b>\$ 786,478</b>	<b>\$ 2,776,785</b>

**20 Investment in Associates**

Dulverton Regional Waste Management Authority	2,234,807	2,009,245
<b>Total investment in Associates</b>	<b>\$ 2,234,807</b>	<b>\$ 2,009,245</b>

**Dulverton Regional Waste Management Authority**

The Council is a partner in the Dulverton Regional Waste Management Authority, a joint authority established under the LGA 1993. The primary activity of the Authority is to operate a regional landfill site at Dulverton. Other partners in this joint authority are Devonport City, Latrobe and Kentish Councils.



The Council's ownership interest in the Authority at 30 June 2013 was 36.82%. The proportion of voting power held in the Authority is 25%. The Council's investment in the Authority at 30 June 2013, \$2,231,092, has been calculated by reference to the Authority's equity at 30 June 2013. The share of profit for the current year is based on an estimate of the profit to be received for the 2013 financial year.

There were no quantified contingent liabilities disclosed by the Authority.

*Share of Profit of Authority*

	30-Jun-13	30-Jun-12
Authority's profit/(loss) before tax	1,412,318	914,723
Authority's tax expense	423,948	275,496
Authority's profit/(loss) after tax	988,370	639,227
Calculated share of profit before tax	520,015	336,801
Calculated share of tax expense	156,098	101,438
Calculated share of profit after tax	363,917	235,363

*Movement in Carrying Value of Investment*

Carrying value of investment at start of year	2,009,245	1,742,590
Share in profit/(loss) after tax for year	363,917	235,363
Share in asset revaluation	(138,355)	31,292
<b>Carrying value of investment at end of year</b>	<b>\$ 2,234,807</b>	<b>\$ 2,009,245</b>

*The Authority's assets, liabilities and revenue for the relevant financial years were:*

Total Assets	10,778,689	11,959,774
Total Liabilities	4,709,143	6,502,835
Revenue	7,831,161	6,486,270

**21 Investment in Water Corporation**

Opening Balance	66,971,245	66,801,341
Fair Value adjustments on Available-for-Sale Assets	903,345	169,904
<b>Total investment in water corporation</b>	<b>\$ 67,874,590</b>	<b>\$ 66,971,245</b>



The council has an ownership interest of 20.5% in Cradle Water based on the Final Treasurer's Allocation Order in 2011. The Council does not have significant influence to allow it to use the equity method to account for this interest.

From 1 July 2013, Council's ownership interest in Cradle Water will change to an ownership interest in TasWater (Refer to Note 35).

## 22 Property, plant and infrastructure

### (a) Land

	30-June-13	30-Jun-12
Opening balance	45,773,985	41,364,809
Revaluation	(15,355,237)	4,161,207
Disposals	(200,000)	(429,260)
Transfer from work in progress	136,743	677,229
Transfer (to)/from other asset classes	(677,229)	-
<b>Land - fair value</b>	<b>\$ 29,678,262</b>	<b>\$ 45,773,985</b>

Land is valued per the Valuer-General's valuation at 30 June 2013.

### (b) Buildings

Opening balance	93,819,185	90,701,205
Revaluation	2,098,748	920,686
Assets not previously recognised	-	1,367,387
Transfer from work in progress	5,002,213	829,907
Transfer (to)/from other asset classes	(1,614)	-
Closing balance	100,918,532	93,819,185
<i>Accumulated Depreciation</i>		
Opening balance	(40,153,076)	(38,141,081)
Revaluation	6,609,037	(388,345)
Disposals	14,123	-
Assets not previously recognised	-	(693,443)
Depreciation expense	(915,687)	(930,207)
Closing balance	(34,445,603)	(40,153,076)
<b>Buildings – fair value</b>	<b>\$ 66,472,929</b>	<b>\$ 53,666,109</b>



Buildings were revalued on 30 June 2013 by David D Johnston (A.A.P.I.) Certified Practising Valuer, OPTEON Property Group. The valuation was at fair value based on replacement cost less accumulated depreciation as at the date of valuation. The revaluation includes a reassessment of the useful lives of the building assets.

**(c) Roads and streets**

	30-June-13	30-Jun-12
Opening balance	204,461,097	195,114,152
Revaluation	7,784,812	7,012,482
Disposals	-	(615,089)
Transfer from work in progress	1,684,441	2,949,552
Transfer (to)/from other asset classes	(69,346)	-
Closing balance	213,861,004	204,461,097
<i>Accumulated Depreciation</i>		
Opening balance	(27,820,364)	(36,528,246)
Revaluation	(779,084)	9,892,984
Disposals	-	568,333
Depreciation expense	(1,757,206)	(1,753,435)
Closing balance	(30,356,654)	(27,820,364)
<b>Roads and streets - fair value</b>	<b>\$ 183,504,350</b>	<b>\$ 176,640,733</b>

Roads and streets include substructures, seals and kerbs relating to the road network.

Roads and streets were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council. The revaluation was based on current replacement cost for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset.

Since the 2010-2011 financial year the Council has applied a residual value of 50% to the road pavements and a 30% residual to the road surface. This more accurately estimates the value of the asset over its useful life. The change in accounting policy had the effect of increasing the net fair value of the assets and reducing depreciation, this is expected to continue in future years.

**(d) Footpaths**

	30-Jun-13	30-Jun-12
Opening balance	33,662,771	31,108,205
Revaluation	665,408	1,116,855
Transfer from work in progress	615,104	1,437,711
Transfer (to)/from other asset classes	(364,795)	-
Closing balance	34,578,488	33,662,771
<i>Accumulated Depreciation</i>		
Opening balance	(9,896,381)	(9,100,974)
Revaluation	(205,712)	(304,480)
Depreciation expense	(490,615)	(490,927)
Closing balance	(10,592,708)	(9,896,381)
<b>Footpaths - fair value</b>	<b>\$ 23,985,780</b>	<b>\$ 23,766,390</b>

Footpaths were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council. The revaluation was based on current replacement cost for each asset as the best estimate of fair value taking in to consideration the remaining useful life of the asset.

**(e) Car Parks**

Opening balance	3,281,846	3,166,737
Revaluation	116,860	99,989
Transfer from work in progress	155,557	15,120
Closing balance	3,554,263	3,281,846
<i>Accumulated Depreciation</i>		
Opening balance	(1,234,102)	(1,134,409)
Revaluation	182,022	(40,725)
Depreciation expense	(60,193)	(58,968)
Closing balance	(1,112,273)	(1,234,102)
<b>Car Parks - fair value</b>	<b>\$ 2,441,990</b>	<b>\$ 2,047,744</b>

Car parks were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council. The revaluation was based on current





replacement cost for each asset as the best estimate of fair value taking in to consideration the remaining useful life of the asset.

**(f) Bridges**

	30-Jun-13	30-Jun-12
Opening balance	24,312,914	19,336,833
Revaluation	1,946,772	2,432,208
Additions	-	2,255,687
Transfer from work in progress	406,372	288,186
Closing balance	26,666,058	24,312,914
Accumulated Depreciation		
Opening balance	(10,252,053)	(7,931,674)
Revaluation	(1,273,752)	(1,931,459)
Depreciation expense	(407,071)	(388,920)
Closing balance	(11,932,876)	(10,252,053)
<b>Bridges – fair value</b>	<b>\$ 14,733,182</b>	<b>\$ 14,060,861</b>

Bridges were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council using data provided by TasSpan.

**(g) Drainage**

Opening balance	36,331,626	41,157,933
Revaluation	7,683,002	(4,968,253)
Disposals	-	(41,344)
Transfer from work in progress	890,475	183,290
Transfer to/(from) other asset classes	347,260	-
Closing balance	45,252,363	36,331,626
Accumulated Depreciation		
Opening balance	(12,059,801)	(15,859,231)
Revaluation	(2,468,761)	4,146,856
Disposals	-	14,505
Depreciation expense	(366,073)	(361,931)
Closing balance	(14,894,635)	(12,059,801)
<b>Drainage – fair value</b>	<b>\$ 30,357,728</b>	<b>\$ 24,271,825</b>



Drainage assets were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council. The revaluation was based on current replacement cost for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset.

**(h) Furniture and equipment**

	30-Jun-13	30-Jun-12
Opening balance	3,194,663	2,990,540
Acquisitions	90,619	232,824
Disposals	-	(28,701)
Closing balance - cost	3,285,282	3,194,663
<i>Accumulated Depreciation</i>		
Opening balance	(2,373,005)	(2,212,985)
Disposals	-	28,701
Depreciation expense	(174,631)	(188,721)
Closing balance	(2,547,636)	(2,373,005)
<b>Furniture and equipment - cost</b>	<b>\$ 737,646</b>	<b>\$ 821,658</b>

**(i) Plant and machinery**

Opening balance	6,472,738	6,657,043
Acquisitions	884,063	812,066
Disposals	(712,873)	(996,371)
Closing balance - cost	6,643,928	6,472,738
<i>Accumulated Depreciation</i>		
Opening balance	(3,116,415)	(3,294,467)
Disposals	494,515	781,566
Depreciation expense	(641,860)	(603,514)
Closing balance	(3,263,760)	(3,116,415)
<b>Plant and machinery - cost</b>	<b>\$ 3,380,168</b>	<b>\$ 3,356,323</b>

**(j) Recreation**

	<b>30-Jun-13</b>	<b>30-Jun-12</b>
Opening balance	10,911,939	9,920,572
Revaluation	717,456	575,855
Disposals	-	(140,624)
Transfer from work in progress	987,409	556,136
Transfer (to)/from other asset classes	751,868	-
Closing balance	13,368,672	10,911,939
<i>Accumulated Depreciation</i>		
Opening balance	(5,422,480)	(4,743,440)
Revaluation	(498,732)	(405,214)
Disposals	-	59,437
Depreciation expense	(354,875)	(333,263)
Closing balance	(6,276,087)	(5,422,480)
<b>Recreation - fair value</b>	<b>\$ 7,092,585</b>	<b>\$ 5,489,459</b>

Recreation assets were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council. The revaluation was based on current replacement cost for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset.

**(k) Environmental**

Opening balance	3,297,785	2,712,866
Revaluation	287,822	175,130
Disposals	-	-
Transfer from work in progress	38,305	409,789
Transfer (to)/from other asset classes	(264)	-
Closing balance	3,623,648	3,297,785
<i>Accumulated Depreciation</i>		
Opening balance	(596,201)	(504,375)
Revaluation	72,914	(6,418)
Depreciation expense	(91,677)	(85,408)
Closing balance	(614,964)	(596,201)
<b>Environmental -fair value</b>	<b>\$ 3,008,684</b>	<b>\$ 2,701,584</b>



Environmental assets were revalued on 30 June 2013 by the Engineering Services Department of the Central Coast Council. The revaluation was based on current replacement cost for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset.

**(l) Total property, plant and infrastructure**

	30-Jun-13	30-Jun-12
Gross value	481,430,500	465,520,550
<i>Accumulated Depreciation</i>	<i>(116,037,196)</i>	<i>(112,923,877)</i>
<b>Net Book Value</b>	<b>\$ 365,393,304</b>	<b>\$ 352,596,673</b>

**23 Trade and other payables**

Employee costs	228,295	231,170
Materials and contracts	996,402	1,492,406
Capital expenditure	587,899	102,725
Accrued expenses	33,478	41,853
<b>Total Payables</b>	<b>\$ 1,846,074</b>	<b>\$ 1,868,154</b>

**24 Provisions**

**(a) Employee benefits**

*Current provisions*

Annual leave	681,893	753,817
Long service leave	1,118,472	1,086,097
Employee benefits (on-costs)	340,970	351,424
	2,141,335	2,191,338

*Non-current provisions*

Long service leave	243,614	148,333
Employee benefits (on-costs)	46,530	28,332
	290,144	176,665

<b>Total employee benefits</b>	<b>\$ 2,431,479</b>	<b>\$ 2,368,003</b>
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The liability for employee benefit on-costs comprises superannuation, workers compensation and payroll tax relating to the employee benefit provisions.

**(b) Aged Person Home Units**

	30-Jun-13	30-Jun-12
<i>Current provisions</i>		
Aged Person Home Units	144,963	136,787
<i>Non-current provisions</i>		
Aged Person Home Units	1,937,392	1,845,090
<b>Total Aged Person Home Units provisions</b>	<b>2,082,355</b>	<b>1,981,877</b>
<i>Movement in Provision</i>		
Opening balance	1,981,877	2,035,470
Contributions received	424,906	183,994
Refunds paid	(173,545)	(101,626)
Amortisation revenue recognised	(150,883)	(135,961)
<b>Closing balance</b>	<b>\$ 2,082,355</b>	<b>\$ 1,981,877</b>

The liability for Aged Person Home Units is comprised of contributions received from tenants upon entry to units owned by the Council. The contributions are amortised over a 20 year term.

**(c) Resource Recovery Centre restoration**

<i>Non-current provisions</i>		
Rehabilitation of Resource Recovery Centre	671,417	417,160
<b>Total rehabilitation provisions</b>	<b>671,417</b>	<b>417,160</b>
<i>Movement in Provision</i>		
Opening balance	651,640	394,963
Unwinding of discount	19,777	22,197
Change in discount Refer Note 12	-	234,480
<b>Closing balance</b>	<b>\$ 671,417</b>	<b>\$ 651,640</b>

Under a Council undertaking, the Council is obligated to restore the Resource Recovery Centre at Lobster Creek Road site to a particular standard. Current engineering projections indicate that the Resource Recovery Centre at Lobster Creek Road site will cease operation in 2030 and restoration work is expected to commence shortly thereafter. The forecast life of the Resource Recovery Centre is based on current estimates of remaining capacity and the forecast rate of



infill. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. In calculating the present value a discount rate of 3.035% (2012 – 3.035%) has been used. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard and budgeted costs for that work. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.

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

**(d) Total provisions**

	30-Jun-13	30-Jun-12
Total current provisions	2,286,298	2,328,125
Total non-current provisions	2,898,953	2,673,394
<b>Total provisions</b>	<b>\$ 5,185,251</b>	<b>\$ 5,001,519</b>

**25 Interest bearing liabilities**

Current loan liabilities	138,429	108,967
Non-current loan liabilities	2,692,092	2,130,520
<b>Total interest bearing loans and borrowings</b>	<b>\$ 2,830,521</b>	<b>\$2,239,487</b>

**26 Trust funds and deposits**

Sundry deposits	257,787	247,951
<b>Total trust funds and deposits</b>	<b>\$ 257,787</b>	<b>\$ 247,951</b>

**27 Reserves**

**(a) Asset revaluation reserves**

Asset revaluation reserve - Council	225,178,372	217,594,797
Asset revaluation reserve - Associates	826,232	964,587
	226,004,604	218,559,384

Asset revaluation reserves represent the increase in the value of property, plant and equipment owned by the Council and Associates (see Notes 20 and 21).

**(b) Other reserves**

	30-Jun-13	30-Jun-12
Asset replacement reserve	1,588,101	1,777,962
Fire services reserve	20,376	17,967
Garbage collection reserve	110,440	21,727
Special projects reserve	726,728	973,882
	<hr/> 2,445,645	<hr/> 2,791,538

Cash reserves are held for asset replacement and special projects.

Surpluses from fire and garbage collection services are held in reserve.

**(c) Fair value reserve**

Fair value reserve – Water Corporation	1,384,442	481,097
<b>Total Reserves</b>	<b>\$ 229,834,691</b>	<b>\$ 221,832,019</b>

**28 Reconciliation of surplus/deficit to net cash from operating activities**

Surplus/(deficit)	670,082	5,864,860
<i>Cash flows from financing activities</i>		
Less Capital grants	(824,607)	(3,556,118)
	<hr/> (824,607)	<hr/> (3,556,118)
<i>Non-cash Items</i>		
Depreciation and amortisation	5,259,886	5,228,856
Share of profit in associate	(363,917)	(235,363)
(Profit)/loss on disposal of assets	(63,835)	(993,375)
Contributions - non-monetary assets	27,424	(673,944)
	<hr/> 4,859,558	<hr/> 3,326,174
<i>Change in Assets and Liabilities</i>		
(Increase)/decrease in receivables	(68,499)	(5,147)
(Increase)/decrease in inventories	3,242	(5,811)
(Increase)/decrease in other assets	(274,955)	99,629
Increase/(decrease) in payables	(507,255)	368,787
Increase/(decrease) in provisions	183,733	398,377
Increase/(decrease) in other liabilities	9,836	(110,072)
	<hr/> (653,898)	<hr/> 745,763
<b>Net cash provided by operating activities</b>	<b>\$ 4,051,135</b>	<b>\$ 6,380,679</b>



The Council has seven Corporate Credit Cards with a total limit of \$25,500. The balance is paid in full on a monthly basis. The Council has two contract performance guarantees outstanding totalling \$70,252 (2011-2012 - \$152,560).

## 29 Commitments for expenditure

Capital expenditure contracted for at 30 June but not recognised in the financial report as liabilities:

	30-Jun-13	30-Jun-12
Less than 12 months	1,216,712	1,053,166
12 months - 2 years	384,458	-
2 years - 5 years	245,517	-
Greater than 5 years	-	-
	<b>\$ 1,846,687</b>	<b>\$ 1,053,166</b>

## 30 Related party disclosures

Councillors allowances and reimbursements	\$336,861	\$ 327,672
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Section 84(2)(b) of the LGA 1993 requires the reporting of any material interests of Councillors as notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.

During the financial year ending 30 June 2013 no material disclosures were made.

Councillors during the period were:

Cr J Bonde - Mayor  
 Cr C Fuller - Deputy Mayor  
 Cr J Bloomfield  
 Cr L Bonde  
 Cr S Broad  
 Cr G Carpenter  
 Cr A Diprose  
 Cr K Downie  
 Cr G Howard  
 Cr R Tongs  
 Cr T van Rooyen  
 Cr P Viney





## 31 Financial instruments

### (a) Accounting policy, terms and conditions

Financial instruments	Note	Accounting policy	Terms and conditions
<b>Financial assets</b>			
Cash and cash equivalents	15	Cash on hand, at bank and in cash management accounts are valued at face value.  Interest is recognised as it accrues. Investments are held to maximise interest returns of surplus cash.	On call deposits returned a floating interest rate between 3.46% and 2.65% (4.65% and 3.46% in 2011/2012). The interest rate at balance date was 2.65% (3.46% in 2011/2012).  Funds returned fixed interest rate of between 5.59% (6.55% in 2011/2012), and 4.96% (5.59% in 2011/2012) net of fees.
Trade and other receivables	16	An impairment loss is not recognised on rates receivable.  A provision for impairment is recognised on other debtors when there is objective evidence that an impairment loss has occurred.  Collectability of overdue accounts is assessed on an ongoing basis.	Unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold.  General debtors are unsecured and arrears do not attract interest.
<b>Financial liabilities</b>			
Trade and other payables	23	Liabilities are recognised for amounts to be paid in the future for goods and services provided to the Council as at balance date whether or not invoices have been received.	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.
Interest-bearing liabilities	25	Loans are carried at their principal amounts, which represent the present value of future cash flows associated with servicing the debt.  Interest is accrued over the period it becomes due and recognised as part of payables.	Borrowings are secured by way of mortgages over the general rates of the Council.  The weighted average interest rate on borrowings is 6.19% (6.73% in 2011-2012).

**(b) Interest rate risk**

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

2013	Floating interest rate	Fixed interest maturing in:			Non- interest bearing	Total
		One year or less	Over 1 to 5 years	More than 5 years		
<b>Financial assets</b>						
Cash and cash equivalents	3,947,675	-	-	-	-	3,947,675
Other financial assets	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	1,109,329	1,109,329
Accrued revenue	-	-	-	-	231,742	231,742
Invest in Water Corp.	-	-	-	-	67,874,590	67,874,590
<b>Total financial assets</b>	<b>3,947,675</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>69,215,661</b>	<b>73,163,336</b>
Weighted average interest rate	4.12%	-	-	-	-	-
<b>Financial liabilities</b>						
Trade and other payables	-	-	-	-	1,846,074	1,846,074
Trust funds and deposits	-	-	-	-	257,787	257,787
Interest-bearing liabilities	-	138,429	613,168	2,078,924	-	2,830,521
<b>Total financial liabilities</b>	<b>-</b>	<b>138,429</b>	<b>613,168</b>	<b>2,078,924</b>	<b>2,103,861</b>	<b>4,934,382</b>
Weighted average interest rate	-	6.35%	5.63%	4.86%	-	-
<b>Net financial assets (liabilities)</b>	<b>3,947,675</b>	<b>(138,429)</b>	<b>(613,168)</b>	<b>(2,078,924)</b>	<b>67,111,800</b>	<b>68,228,954</b>



2012	Floating interest rate	Fixed interest maturing in:			Non- interest bearing	Total
		One year or less	Over 1 to 5 years	More than 5 years		
<b>Financial assets</b>						
Cash and cash equivalents	6,441,949	-	-	-	-	6,441,949
Other financial assets	-	-	-	-	-	-
Trade and other receivables	-	-	-	-	1,040,830	1,040,830
Accrued revenue	-	-	-	-	45,348	45,348
Invest in Water Corp.	-	-	-	-	66,971,245	66,971,245
<b>Total financial assets</b>	<b>6,441,949</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>68,057,423</b>	<b>74,499,372</b>
Weighted average interest rate	4.79%	-	-	-	-	-
<b>Financial liabilities</b>						
Trade and other payables	-	-	-	-	1,868,154	1,868,154
Trust funds and deposits	-	-	-	-	247,951	247,951
Interest-bearing loans and borrowings	-	108,967	492,002	1,638,518	-	2,239,487
<b>Total financial liabilities</b>		<b>108,967</b>	<b>492,002</b>	<b>1,638,518</b>	<b>2,116,105</b>	<b>4,355,592</b>
Weighted average interest rate	-	6.69%	6.70%	6.74%	-	-
<b>Net financial assets (liabilities)</b>	<b>6,441,949</b>	<b>(108,967)</b>	<b>(492,002)</b>	<b>(1,638,518)</b>	<b>65,941,318</b>	<b>70,143,780</b>

**(c) Net fair values**

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



Fair Values	30 June 2013		30 June 2012	
	Carrying amount	Net Fair Value	Carrying amount	Net Fair Value
<b>Financial assets</b>				
Cash and cash equivalents				
Cash at bank and on hand	301,612	301,612	65,917	65,917
Cash management account	3,646,063	3,646,063	6,376,032	6,376,032
Trade and other receivables	1,109,329	1,109,329	1,040,830	1,040,830
Other financial assets	-	-	-	-
Accrued revenue	231,742	231,742	45,348	45,348
Investment in Water Corporation	67,874,590	67,874,590	66,971,245	66,971,245
	<b>73,163,336</b>	<b>73,163,336</b>	<b>74,499,372</b>	<b>74,499,372</b>
<b>Financial liabilities</b>				
Payables	1,846,074	1,846,074	1,868,154	1,868,154
Interest-bearing loans and borrowings	2,830,521	2,984,204	2,239,487	3,786,398
Other liabilities	257,787	257,787	247,951	247,951
	<b>4,934,382</b>	<b>5,088,065</b>	<b>4,355,592</b>	<b>5,902,503</b>
<b>Net financial assets</b>	<b>68,228,954</b>	<b>68,075,271</b>	<b>70,143,780</b>	<b>68,596,869</b>
<b>Carrying amounts classified as:</b>			<b>30 June 2013</b>	<b>30 June 2012</b>
<b>Financial assets</b>				
Cash and cash equivalents			3,947,675	6,441,949
Financial assets at fair value through profit and loss upon initial recognition			-	-
Loans and receivables			1,341,071	1,086,178
Available for sale financial assets			67,874,590	66,971,245
			<b>73,163,336</b>	<b>74,499,372</b>
<b>Financial liabilities</b>				
Financial liabilities measured at amortised cost			4,934,382	4,355,592
			<b>(4,934,382)</b>	<b>4,355,592</b>
<b>Net financial assets/(liabilities)</b>			<b>68,228,954</b>	<b>70,143,780</b>

The basis for determining fair values is disclosed in Note 1.



**(d) Credit risk**

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

**(e) 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. The 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 major Australian banks. We manage interest rate risk on our net debt portfolio by:

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

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

Investment of surplus funds is made with approved financial institutions under the LGA 1993.



We manage interest rate risk by adopting an investment policy that ensures:

- . conformity with State and Federal regulations and standards;
- . capital protection;
- . appropriate liquidity;
- . diversification by credit rating, financial institution and investment product;
- . monitoring of return on investment; and
- . 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 the Council to make a financial loss. The Council has exposure to credit risk on some financial assets included in our Statement of Financial Position to help manage this risk:

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

Credit risk arises from the Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. The 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 note.

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

It is the Council's policy that some customers who wish to trade on credit terms are subject to credit verification procedures including an assessment of their credit rating, financial position, past experience and industry reputation.

In addition, receivable balances are monitored on an ongoing basis with the result that the Council's exposure to bad debts is not significant. We may also be subject to credit risk for transactions which are not included in the balance sheet, such as when we provide a guarantee for another party.



#### *Ageing of trade and other receivables*

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

Trade receivables	30 June 2013	30 June 2012
Current (not yet due)	201,133	191,487
Past due 0-30 days	53,875	93,600
Past due 31-60 days	74,195	24,036
Past due 61-90 days	7,440	4,615
More than 90 days	(3,640)	54,208
Total trade receivables	333,003	367,946
Rates receivable	447,932	367,917
<b>Total receivables</b>	<b>\$ 780,935</b>	<b>\$ 735,863</b>

#### *Ageing of individually impaired trade and other receivables*

At balance date no debtors were impaired. Some of the long outstanding past due amounts have been lodged with the Council's debt collectors or are on payment arrangements.

#### *Liquidity risk*

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

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

To help reduce these risks we:

- . have a 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 Financial Liabilities. These amounts represent undiscounted gross payments including both principal and interest amounts.

	Less than 1 year	1-5 years	More than 5 years	Total contractual cash flows	Carrying amount
<b>30 June 2013</b>					
Trade and other payables	1,846,074	-	-	1,846,074	1,846,074
Trust funds and deposits	257,787	-	-	257,787	257,787
Interest-bearing liabilities	292,112	613,168	2,078,924	2,984,204	2,830,521
<b>Total</b>	<b>2,395,973</b>	<b>613,168</b>	<b>2,078,924</b>	<b>5,088,065</b>	<b>4,934,382</b>
<b>30 June 2012</b>					
Trade and other payables	1,868,154	-	-	1,868,154	1,868,154
Trust funds and deposits	247,951	-	-	247,951	247,951
Interest-bearing liabilities	257,846	1,009,276	2,519,276	3,786,398	2,239,487
<b>Total</b>	<b>2,373,951</b>	<b>1,009,276</b>	<b>2,519,276</b>	<b>5,902,503</b>	<b>4,355,592</b>

**(f) Sensitivity disclosure analysis**

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

- a parallel shift of +1% and -0.5% in market interest rates (AUD) from year-end rates of 2.65%.

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





		+1% (100 basis points)		- 0.5% (50 basis points)	
		Profit/(loss)	Equity	Profit/(loss)	Equity
<b>Financial assets</b>					
Cash and cash equivalents	3,947,675	39,477	39,777	(19,738)	(19,738)
Financial assets	-	-	-	-	-
<b>Financial liabilities</b>					
Interest bearing liabilities	2,830,521	28,305	28,305	(14,153)	(14,153)

**(g) Fair value hierarchy**

The table below analyses financial instruments carried at fair value by valuation method.

The different levels have been defined as follows:

- Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities
- Level 2 - inputs other than quoted prices included within level one that are observable for the asset or liability, either directly (i.e. prices) or indirectly (i.e. derived from prices)
- Level 3 - inputs for the asset or liability that are not based on observable market data

30 June 2013	Level 1	Level 2	Level 3	Total
Available for sale financial assets	-	-	67,874,590	67,874,590
Financial assets at fair value through the comprehensive income statement	-	-	-	-
Financial assets held for trading	-	-	-	-
Derivative financial assets	-	-	-	-
30 June 2012	Level 1	Level 2	Level 3	Total
Available for sale financial assets	-	-	66,971,245	66,971,245
Financial assets at fair value through the comprehensive income statement	-	-	-	-
Financial assets held for trading	-	-	-	-
Derivative financial assets	-	-	-	-



There were no transfers between Level 1 and 2 in the period.

<b>Reconciliation of Level 3 Fair Value Movements</b>	<b>2013</b>	<b>2012</b>
<b>Opening balance</b>	<b>66,971,245</b>	<b>66,801,341</b>
Investment on transfer of net assets	-	-
<i>Gains (losses) recognised in other comprehensive income:</i>		
Change in fair value of investment in Cradle Mountain Water	903,435	169,904
<b>Closing balance</b>	<b>\$ 67,874,680</b>	<b>\$ 66,971,245</b>

### 32 Superannuation

Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund, which is a sub fund of the Quadrant Superannuation Scheme. 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 32(b) of AASB119 Employee Benefits, Council does not use defined benefit accounting for these contributions.

For the year ended 30 June 2013 the Council contributed 9.5% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

Bendzulla Actuarial Pty Ltd undertook the last actuarial review of the Fund at 30 June 2011. Their view disclosed that at that time the net market value of assets available for funding member benefits was \$57,588,247, the value of vested benefits was \$52,794,839, the surplus over vested benefits was \$4,793,408 and the value of total accrued benefits was \$57,330,437. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in the Quadrant Superannuation Scheme's financial statements for Council employees.

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

Net Investment Return	0% p.a. for 2011/12 and 7.0% p.a. thereafter
Salary Inflation	4.0%pa
Price Inflation	n/a



The actuarial review concluded that:

- 1 The value of assets of the Quadrant Defined Benefit Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2011.
- 2 The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2011.
- 3 Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2014.

The Actuary recommended that in future the Council contribute 9.5% of salaries in 2012/13, 10.5% of salaries in 2013/14, and 11 % of salaries in 2014/15.

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 2014 and is expected to be completed late in 2014 or early in 2015.

The 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 the 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*.

During the reporting period the amount of contributions paid to defined benefits schemes was \$82,096 (2011-2012, \$85,849), and the amount paid to accumulation schemes was \$811,848 (2011-2012, \$825,946).

### 33 Capital expenditure

*Capital expenditure areas:*

	30-Jun-13	30-Jun-12
Buildings	5,002,213	829,907
Roads and streets	1,684,441	2,949,552
Footpaths	615,104	1,437,712
Car parks	155,557	15,120



	30-Jun-13	30-Jun-12
Bridges	406,372	2,543,874
Drainage	890,475	183,290
Furniture and equipment	90,619	232,823
Plant and machinery	884,063	812,066
Recreation	987,409	556,136
Land	136,743	677,229
Environmental	38,305	409,789
<b>Total capital work</b>	<b>\$ 10,891,301</b>	<b>\$ 10,647,498</b>

#### Property, plant and infrastructure movement

The movement between the previous year and the current year in property, plant and infrastructure as shown in the Balance Sheet links to the net of the following items:

Total capital works	10,891,301	10,647,498
Asset revaluation movement	7,583,575	22,463,477
Contributions – non-monetary assets	-	673,944
Depreciation/amortisation	(5,259,886)	(5,195,296)
Disposals	(418,359)	(772,964)
<b>Net movement in property, plant and infrastructure</b>	<b>\$ 12,796,631</b>	<b>\$ 27,816,659</b>

#### (a) Renewal

Expenditure on an existing asset which returns the service potential or the life of the asset up to that which it had originally. It is periodically required expenditure, relatively large (material) in value compared with the value of the components or sub-components of the asset being renewed. As it reinstates existing service potential, it has no impact on revenue, but may reduce future operating and maintenance expenditure if completed at the optimum time.

#### (b) Upgrade

Expenditure which enhances an existing asset to provide a higher level of service or expenditure that will increase the life of the asset beyond that which it had originally. Upgrade expenditure is discretionary and often does not result in additional revenue unless direct user charges apply. It will increase operating and maintenance expenditure in the future because of the increase in the council's asset base.



(c) **Expansion**

Expenditure which extends an existing asset, at the same standard as is currently enjoyed by residents, to a new group of users. It is discretionary expenditure which increases future operating and maintenance costs, because it increases the Council's asset base, but may be associated with additional revenue from the new user group.

**34 Significant Business Activities**

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

	<b>Roads, Streets and Bridges</b>	
	<b>2012-2013</b>	<b>2011-2012</b>
<b>Revenue</b>		
Rates	-	-
Other revenue	2,552,782	6,757,946
<b>Total Revenue</b>	<b>2,552,782</b>	<b>\$ 6,757,946</b>
<b>Expenses</b>		
<i>Direct</i>		
Employee costs	769,025	602,266
Materials and contracts	1,459,696	1,684,121
Borrowing costs	-	-
<i>Indirect</i>	-	-
Engineering and administration	232,736	463,990
<b>Total Expenses</b>	<b>2,461,457</b>	<b>\$ 2,750,377</b>
<b>Capital Costs</b>		
Depreciation	2,988,390	2,933,026
Opportunity Cost of Capital	20,222,980	19,167,490
<b>Total Capital Costs</b>	<b>23,211,370</b>	<b>22,100,516</b>
<b>Competitive Neutrality Costs</b>	<b>\$ -</b>	<b>\$ -</b>



### 35 Events occurring after balance date

#### **New Water Corporation**

From 1 July 2013 a new Statewide water and sewerage corporation trading as "TasWater", commenced in accordance with the *Water and Sewerage Corporation Act 2012*. TasWater will take over the water and sewerage services and assets currently operated by Ben Lomond Water, Cradle Mountain Water and Southern Water. It will also manage the billing, IT and payroll functions currently managed by the industry's service firm, Onstream.

Council holds an equal representation with all other councils. No change is expected to current investment treatment, with the Council receiving a proportional share in the new corporation. The Council will continue to derive returns in the form of dividends, guarantee fees and tax equivalents. Any changes to Council's investment in "Tas Water" will be treated as a non-adjusting event and accounted for in the next financial year.



### **Certification of the Financial Report**

The financial report presents fairly the financial position of the Central Coast Council as at 30 June 2013, the results of its operations for the year then ended and the cash flows of the Council, in accordance with *the Local Government Act 1993* (as amended), Australian Accounting Standards, including Australian Accounting, and other mandatory professional reporting requirements.

A handwritten signature in black ink, appearing to read 'Cor Vander Vlist', with a stylized flourish at the end.

Cor Vander Vlist  
ACTING GENERAL MANAGER

15 August 2013



## **Independent Auditor's Report**

**To the Councillors of Central Coast Council**

**Financial Report for the Year Ended 30 June 2013**

### **Report on the Financial Report**

I have audited the accompanying financial report of Central Coast Council (Council), which comprises the statement of financial position as at 30 June 2013 and the statements of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the Acting General Manager's statement.

### **Auditor's Opinion**

In my opinion Council's financial report:

- (a) presents fairly, in all material respects, its financial position as at 30 June 2013 and financial performance, cash flows and changes in equity for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

### *The Responsibility of the Acting General Manager for the Financial Report*

The Acting General Manager is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and Section 84 of the *Local Government Act 1993*. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial report based upon my audit. My audit was conducted in accordance with Australian Auditing Standards. These Auditing Standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial report, whether due to

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fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Acting General Manager's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Acting General Manager, as well as evaluating the overall presentation of the financial report.

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

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information in Council's financial report.

#### **Independence**

In conducting this audit, I have complied with the independence requirements of Australian Auditing Standards and other relevant ethical requirements. The *Audit Act 2008* further promotes independence by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of State Entities but precluding the provision of non-audit services, thus ensuring the Auditor-General and the Tasmanian Audit Office are not compromised in their role by the possibility of losing clients or income.

#### **Tasmanian Audit Office**



Jara K Dean  
**General Manager Financial Audit Services**  
**Delegate of the Auditor-General**

Hobart  
30 September 2013

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# State of Environment and Public Health Report

for the year ended 30 June 2013

## Appendix B



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The corporate structure and principal functional activities of the Council are detailed in the Annual Report for the year ended 30 June 2013 pursuant to Section 72 of the *Local Government Act 1993*.

The Council's Development & Regulatory Services Department is a multi-disciplinary unit comprising building and plumbing control, environment and health, and land use planning.

This report is intended to provide a detailed summary of the Council's actions and performance in the disciplines of environment and health.

To ensure the disciplines are efficiently and effectively delivered, an 'Environment and Health Business Plan' has been developed, and is implemented by way of an 'Annual Program'.

This Plan identifies the mission and values of the environment and health discipline, together with actions, outcomes and Key Performance Indicators (KPIs).

Most work in these areas is categorised as:

- reactive (i.e. work that results from enquiries, complaints, applications and the like); and
- programmable (i.e. recurring work that can be identified in advance, such as food premises audits or water sampling); and
- administrative (e.g. report writing, data entry and the like).

The 'Annual Program' is designed to ensure that programmable and administrative work identified in the 'Environment and Health Business Plan' is completed over the full 12 month reporting period.

The more significant public and environmental health issues over the last 12 months included public safety and food hygiene at community events, water quality problems at recreational swimming sites and a need for improvement in the standard and quality of a number of food businesses. The responses to these issues are addressed in the report.



### Target:

*To implement an immunisation program for the municipal area.*

### Desired outcome:

To ensure that each person in the municipal area is provided with an opportunity to attain immunisation status consistent with the recommendations of the National Health and Medical Research Council, and to maintain records of all immunisations given at Council clinics.

### Strategy:

Provide annual immunisation clinics for schools.

### Performance:

During the 2012/2013 financial year the Council operated school clinics for Hepatitis B, Diphtheria/Tetanus and aCellular Pertussis (dTpa) and Human Papilloma Virus (HPV).

In total, 970 immunisations were administered in 2012/13 (see Table 1).

*Table 1: Immunisation clinics*

CATEGORY	TYPE OF VACCINATION		
School	Hepatitis B (Grade 6)	HPV (Grade 7 girls and boys Grade 9 boys)	dTpa (Grades 7, 9 and 10)
East Ulverstone Primary	12	-	-
Forth Primary	6	-	-
Leighland Christian	12	149	66
North West Christian	1	15	8
Penguin Primary	11	-	-
Penguin High	-	116	65
Riana Primary	5	-	-
Sacred Heart Primary	3	-	-
Sprent Primary	6	-	-
Ulverstone Primary	19	-	-
Ulverstone High	-	-321	146
West Ulverstone Primary	9	-	-
Total	84	601	285

The Council also conducted in-house immunisation clinics to immunise 69 staff members against seasonal Influenza.



## Notification of notifiable diseases

### Target:

*Investigate all notified cases of infectious diseases.*

### Desired outcome:

That the Department of Health and Human Services receives necessary information relating to cases of notifiable diseases in a timely manner.

### Strategy:

To respond to notifications of notifiable diseases by conducting investigations, taking samples as required and reporting to the Director of Public Health in a timely manner.

### Performance:

The number of notifiable diseases reported and investigated is shown in Table 2.

*Table 2: Notifiable Diseases*

Disease	Number Reported	Number Investigated
Salmonellosis	8	8
Campylobacteriosis	0	0

## Public Health Risk Activities

### Target:

- To register all public health risk premises within the municipal area in order to ensure that those premises comply with relevant guidelines;*
- To licence all persons who carry out the public health risk activity; and*
- To assess the operation of those premises and the carrying out of those activities for compliance with the relevant guidelines.*

### Desired outcome:

That there are adequate systems in place to manage the public health risks in premises used for skin penetration.



### Strategy:

- To ensure that all public health risk premises are registered;
- To ensure that all persons who carry out the public health risk activity are licensed; and
- To conduct biannual audits of the operational procedures of all registered public health risk activities.

### Performance:

Eight public health risk activities were registered in the reporting period (see table below).

Type of Facility	Number of Registered Businesses	Number of Routine Inspections Undertaken
Body Piercing/Ear Piercing	4	3
Acupuncturist	3	3
Tattooist	1	2
Total	8	8

### Regulated systems for air (cooling towers)

#### Target:

- *Compliance with statutory requirements; and*
- *Conduct audits of registerable cooling towers and record details.*

#### Desired outcome:

To minimise the risk to human health from regulated systems by ensuring that those systems are operated and maintained in accordance with relevant guidelines and standards.

#### Strategy:

- To maintain up to date records of those cooling towers including:
  - Ø their location;
  - type of cooling system;
  - details of their annual operation;
  - persons responsible for their operation and maintenance; and
  - contact name of person responsible for the facility; and
- To provide a copy of those records to the Department of Health and Human Services in a timely manner.



### **Performance:**

There are two cooling tower operators in the municipal area; Simplot Australia, who operate a total of ten cooling towers and Botanical Resources Australia, who operate three cooling towers.

During the 2012/2013 financial year no cases of Legionella were reported.

### **The general standard of cooling towers:**

According to both Botanical Resources Australia and Simplot Australia all cooling towers operated by them are maintained in accordance with *AS/NZS 3666 (Set) Air-handling and water systems of buildings - Microbial control* standards.





## Registered Food Premises

### Target:

- *Compliance with statutory requirements, conduct risk based assessments and inspections of all food premises.*
- *Conduct food sampling in accordance with the requirements of the Department of Health and Human Services.*

### Desired outcome:

Food that is safe for human consumption.

### Strategy:

Conduct food premises inspections at a frequency determined by risk assessment and respond to complaints and take corrective action where necessary.

### Commentary:

Food surveillance includes both proactive and reactive work.

Proactive work includes food premises inspections and onsite/offsite food handler education. Reactive work includes responding to food complaints by investigations and corrective action where necessary.

The inspection frequency is determined by a priority (risk) classification. Food premises are categorised and subjected to a risk assessment. The risk is determined by the potential hazards arising from:

- Ø the type of food;
- Ø the method of processing;
- Ø the number of consumers at risk; and
- Ø confidence in the operation.

The frequency of food premises inspections varies from once a year to once every three months depending on the risk assessment, category and classification of a premise.

The aim of the inspections is to identify risks to the safety of food from handling and operator proficiency and to identify and regulate any statutory non-compliance.



### Performance:

During the 2012/2013 financial year 179 food businesses and 13 food vehicles were registered.

A total of 261 food inspections were undertaken in 2012/2013 with some premises requiring more than one inspection in the year. The risk classification of the food businesses and surveillance program are detailed in the following table.

Risk	Number of Registered Businesses	Number of Routine Inspections Undertaken	Number of Follow up Inspections Undertaken
High	4	8	1
Medium	102	141	14
Low	86	95	2
Total	192	244	17

### The general standard of the food premises and food hygiene:

There was a general improvement in the performance of food premises throughout 2012/13 with a 55% reduction being experienced in the number of premises categorised as 'high risk'.

Many premises have demonstrated a consistent level of compliance with the Food Safety Standards and the *Food Act 2003*. However, some premises still required additional inspections and/or enforcement action to bring them into compliance with the Legislation. Four food premises were fined for failing to comply with an Improvement Notice. Ten Improvement Notices were issued in the year.

### Food Handler Education:

To assist food businesses in keeping up to date with food legislation, standards, and safe food handling practices, the Council ran free food safety training sessions which were attended by 63 food handlers throughout 2012/13.

Additionally, the Council subscribes to an on-line food handler training package called "I'm Alert". One thousand and forty eight people accessed this quality food handler training through the Council's website during the year.

### Food sampling:

During 2012/13 the Council did not undertake any food sampling.



## Temporary Food Premises

### Target:

*Conduct risk based assessments and inspections of all temporary food premises.*

### Desired outcome:

Food that is safe for human consumption.

### Strategy:

Conduct inspections of temporary food premises at a frequency determined by risk assessments and respond to complaints and take corrective action where necessary.

### Commentary:

Temporary food premises include transient food vans and other food vans and food stalls normally associated with markets and various public events.

### Performance:

Ninety six temporary food premises were registered in the reporting period, while there were no complaints or incidents requiring investigation.



## Recreational water quality

### Target:

*To monitor water bodies throughout the Central Coast municipal area in order to make informed decisions regarding the appropriate use of those water bodies.*

### Desired outcome:

Water bodies that are safe for their respective uses.

### Strategy:

- Carry out monitoring of recreational waters; and
- Provide advice to the community on water quality issues.

### The sampling program:

#### Recreational waters -

*Recreational use of waterbodies* – see Table 5  
*Type of sampling conducted* – Enterococci/100mL  
*Sampling frequency* – monthly (December to March)  
*Locations* – see attached maps 4–6

Recreational water bodies are sampled during the main bathing season. Enterococci analysis is undertaken at a NATA accredited laboratory.

The results are compared with the appropriate standard in the NH&MRC Guidelines for Managing Risks in Recreational Water (2006) and the Recreational Water Quality Guidelines 2007 (*Public Health Act 1997*). If a recreational water body is found to continually exceed the guidelines, signs are placed to advise the public not to swim in that location.

Table 3 is a list of the sites where samples are taken and the type of water-related recreation that occurs at each site.

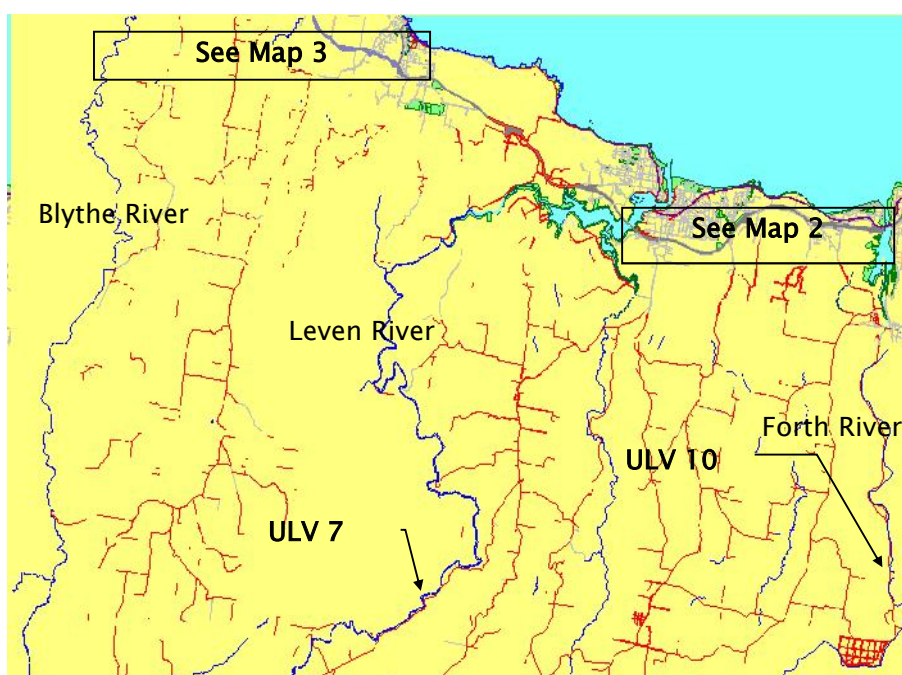


*Table 3: Recreational sites monitored and uses*

Site	Site Number	Recreational Purposes
Blythe River - mouth	PEN 1	fishing, surfing, boating
Midway Point	PEN 2A	swimming, surfing
Preservation Bay - Surf Club	PEN 2	swimming, surfing
Johnsons Beach - caravan park	PEN 3	swimming
Main Beach - Penguin	PEN 4	swimming, surfing
West Beach - opposite 16 Penguin Road	ULV 2	swimming
Picnic Point Beach	ULV 3	swimming
Tobruk Park	ULV 4	water skiing, fishing, water sports
Main Beach - Surf Club	ULV 5	swimming, surfing
Buttons Creek - mouth	ULV 6	historically this site was used for swimming
Bannons Park - Gunns Plains	ULV 7	swimming, fishing
West Turners Beach	ULV 8	swimming
Canoe Course - Forth River	ULV 10	kayaking, rafting, swimming

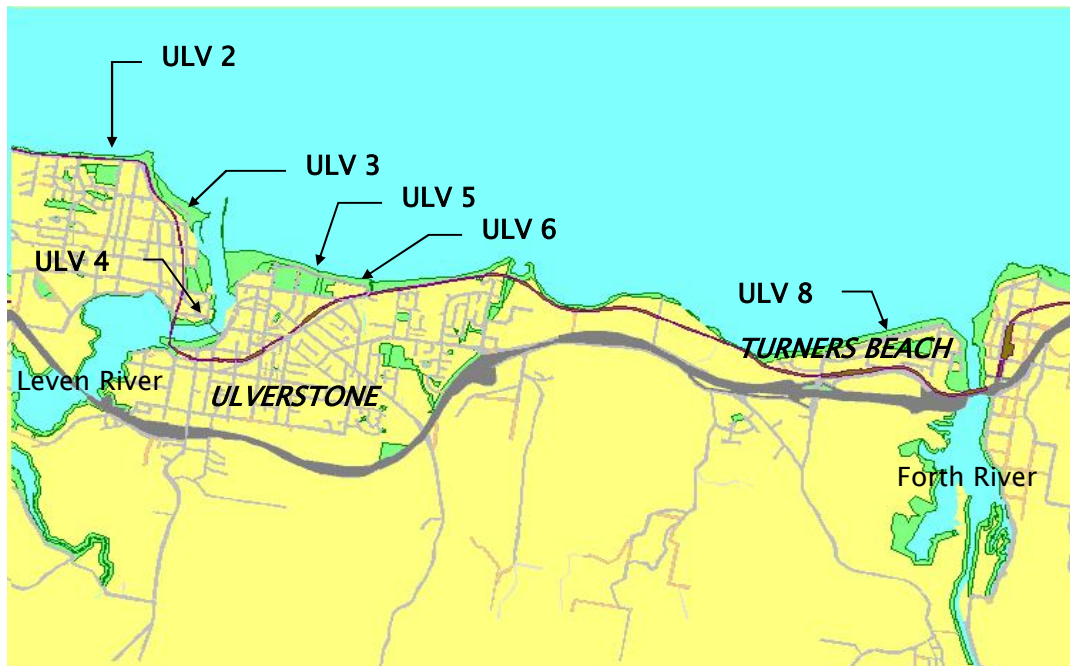
Maps 1 to 3 illustrate where recreational water quality monitoring takes place within the Central Coast municipal area.

*Map 1: Central Coast municipal area*

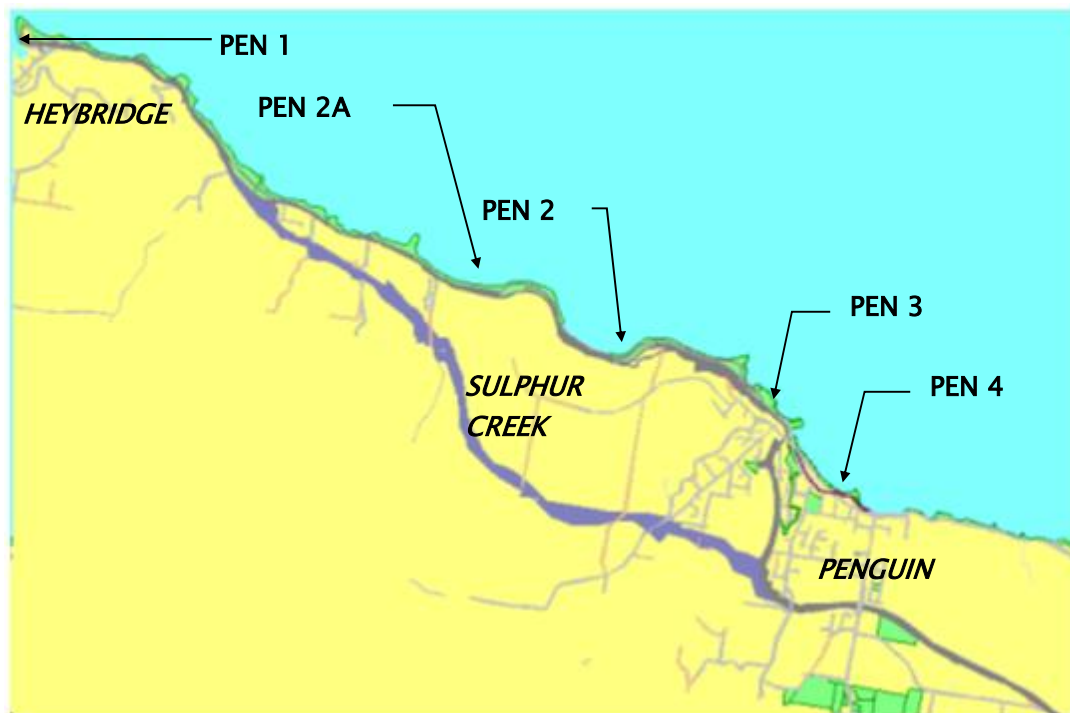




Map 2: Ulverstone Insert



Map 3: Penguin Insert





### Performance:

Table 4 is a summary of the recreational water quality monitoring results for the period ending 30 June 2013:

*Table 4: Summary of Recreational Water Quality Results for 2012/2013*

Site		Parameters	
		Number of samples	Median Enterococci/100mL *(Standard<140/100mL)
Blythe River - mouth	PEN1	4	<10
Midway Point	PEN 2A	4	<10
Preservation Bay – surf club	PEN 2	5	20
Johnsons Beach – caravan park	PEN 3	4	42
Main Beach, Penguin	PEN 4	4	<10
West Beach – opposite 16 Penguin Road	ULV 2	6	10
Picnic Point Beach	ULV 3	5	10
Tobruk Park	ULV 4	4	31
Main Beach – Surf club	ULV 5	5	20
Buttons Creek - mouth	ULV 6	4	10
Bannons Park, Gunns Plains	ULV 7	4	591
West Turners Beach	ULV 8	4	87
Canoe course – Forth River	ULV 10	4	<10

EXPLANATORY COMMENT - The historical levels of bacterial contamination at all recreational sites meet the prescribed standards. Warning signs advising against recreational use are in place at Buttons Creek due to historically high levels of bacterial contamination. The bacteria listed are the only parameters\* tested for due to limited financial resources. However, it would be reasonable to use these as indicator organisms in deciding the suitability of these waters for recreational use.

\* Protozoans, pH, Temperature, Plant nutrients, Flows, Dangerous objects, Clarity, Toxicity, Aesthetics, Biologically harmful organisms are not monitored.

### Discussion:

In recreational waters used for primary contact, the NH&MRC Guidelines for Managing Risks in Recreational Water (2006) and the Recreational Water Quality Guidelines 2007 (*Public Health Act 1997*) recommend a microbial level for investigation of 140 enterococci/100mL.

All sampling sites in the Central Coast municipal area complied with both Guidelines, with the exception of Buttons Creek.



It should be noted that instances that required investigation was low during the December to March period and occurred at four separate locations during this time. Following these exceedences, the Council undertook sanitary survey investigations and re-sampling was undertaken. No similarities or relationship between locations for the exceedences was identified but are normally impacted by rainfall events.

It should also be noted that due to historical high microbiological counts, two permanently positioned 'No Swimming' signs remain in place at Buttons Creek. These signs will remain in place until it can be confirmed over consecutive bathing seasons that the water quality in Buttons Creek has improved. The cause of the high microbiological counts in Buttons Creek may be attributed to the extensive urban and agricultural land use in the catchment.

### Private Drinking Water Suppliers

#### Target:

*Maintain an appropriate potable standard of treated drinking water supply to consumers consistent with the requirements of the Australian Drinking Water Guidelines.*

#### Strategy:

To ensure that all private water suppliers are licensed under the *Public Health Act 1997* and comply with the requirements of the Act.

#### Commentary:

Private drinking water suppliers are progressively required to have an annual management plan to demonstrate how they will manage and sample their water supply to ensure that it complies with the Act. The Council has developed a management plan template to assist in this process.

#### Performance:

During 2012/13, twelve private water suppliers were registered. Each of these private water suppliers has implemented an annual management plan to assist them to meet the requirements of the Act and guidelines. Regular water sampling results are now being received from the registered suppliers.

Three private water suppliers had positive results for E.coli. Businesses were advised to cease supplying water, clean and disinfect their water supply and resample. Two private water suppliers have retested, with no E.coli detected in either of the two resamples.



**Target:**

*To ensure that solid waste is collected in a safe, efficient, and environmentally sound manner and disposed of to an appropriate and secure facility or waste service provider.*

**Desired outcome:**

The effective and safe management of wastes.

**Strategy**

- Conduct water monitoring at sites where there is potential for leachate to contaminate water supplies; and
- Arrange timely collection and disposal of the Council's hazardous wastes.

**Commentary:**

Water monitoring is conducted at the Ulverstone Resource Recovery Centre (RRC), the former Penguin landfill site, and the Preston Transfer Station in accordance with the Department of Primary Industries, Parks, Water and Environment (DPIPWE) requirements. Water samples are analysed at a NATA registered laboratory for parameters typically associated with leachate.

The Council's hazardous wastes are centralised and collected when required by licensed operators for treatment and/or disposal.

**Performance:****Hazardous waste disposal –**

Unwanted, expired or unknown hazardous chemicals from Council operation are collected about every six months (when required). During the reporting period the Council required one collection of hazardous chemicals to occur.

**Water monitoring –**

Table 5 shows results of the water monitoring program at the Preston Transfer Station for the period ending 30 June 2013.

**Discussion:**

The guideline values from the Australian and New Zealand Guidelines for Fresh and Marine Water Quality (2000) have been included where available. These guidelines indicate several parameters would impact on freshwater ecosystems.



Table 5: Preston Transfer Station – Water monitoring results

PRESTON TRANSFER STATION – WATER MONITORING PROGRAM					
Parameter (mg/L unless otherwise specified)	* Standard	Surface Water			
		Lake Isandula at Isandula Rd bridge SW1	West Gawler River at Closes Rd bridge SW2	Eastern surface run-off pond SW3 **	Western surface run-off pond SW4 **
pH	6.5-7.5	7.2	7.3	-	-
Conductivity	30-350	69	64	-	-
Ammonia	0.9	<0.01	0.02	-	-
Nitrate	0.7	<0.01	<0.01	-	-
Nitrite	-	0.63	0.68	-	-
Nitrate & Nitrite (oxidised N)	-	0.63	0.68	-	-
COD	-	22	21	-	-
Iron (Fe) Dissolved	-	0.26	0.16	-	-
Aluminium (Al) Dissolved	0.055	<0.001	<0.001	-	-
Copper (Cu) Dissolved	0.0014	<0.0001	<0.0001	-	-
Zinc (Zn) – Dissolved	0.008	0.001	0.002	-	-
Chromium (Cr) Dissolved	0.001	0.007	0.001	-	-
Cobalt (Co) Dissolved	-	0.001	<0.001	-	-
Manganese (Mn) Dissolved	-	0.004	0.002	-	-
Nickel (Ni) Dissolved	0.011	<0.001	<0.001	-	-
Lead (Pb) - Dissolved	0.0034	<0.005	<0.005	-	-
Cadmium (Cd) Dissolved	0.0002	0.023	0.018	-	-
Arsenic (As) Dissolved	-	0.24	0.3	-	-
Enterococci	-	3	37	-	-
Thermotolerant Coliforms	-	40	80	-	-

\* Australian and New Zealand Environment and Conservation Council (2000), *Australian and New Zealand Guidelines for Fresh and Marine Water Quality*, Canberra (Trigger value for 95% protection of freshwater aquatic ecosystems)

\*\* No monitoring low creek flow/pond was dry/overgrown vegetation

Table 6 shows results of the water monitoring program at the former Penguin landfill site and the Ulverstone RRC for the period ending 30 June 2013.



*Table 6: Former Penguin Landfill Site and the Ulverstone Resource Recovery Centre – Water monitoring results*

Parameter	* Standard	FORMER PENGUIN LANDFILL SITE					ULVERSTONE RESOURCE RECOVERY CENTRE		
		Surface Water					Stormwater Pond SW1	Down Stream SW2	Up Stream Creek SW3 **
		Stream above Landfill	900mm Pipe	Stream below Landfill **	Organic Farm	Golf Course			
Ph	6.5 – 7.5	-	3.41	5.9	6.3	6.4	7.1	7.5	7.1
Conductivity us/cm	30-350	-	137	198	256	253	320	202	206
TDS	-	-	112	121	164	184	240	158	136
Total Suspended Solids	-	-	<5	<5	<5	<5	32	24	<5
Total Alkalinity	-	-	<1	46	51	46	56	30	28
Total Nitrogen	0.48	-	1	3.4	4.8	3.1	1.7	0.2	0.1
Ammonia	0.020	-	<0.01	1.45	2.53	1.24	0.06	0.06	0.04
Nitrate	0.7	-	<0.01	<0.01	0.01	0.01	<0.01	<0.01	<0.01
Nitrite	-	-	<0.01	0.01	0.41	0.72	0.06	0.12	0.14
Nitrate & Nitrite (oxidised N)	-	-	<0.01	0.01	0.42	0.73	0.06	0.12	0.14
Total phosphorus	0.013	-	0.04	0.05	0.36	0.92	0.14	0.02	<0.01
TOC	-	-	41	38	36	25	19	9	7
COD	-	-	120	105	100	69	52	32	18
BOD	-	-	<2	<2	<2	<2	8	2	<2
Iron (Fe) Dissolved	-	-	0.84	0.7	0.59	0.3	0.09	0.05	0.05
Aluminium (Al) Dissolved	0.055	-	0.001	0.002	0.002	0.001	0.002	<0.001	<0.001
Copper (Cu) Dissolved	0.0014	-	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001	<0.0001
Zinc (Zn) Dissolved	0.001 mg/l	-	0.001	0.002	0.002	0.001	<0.01	<0.01	<0.01
Chromium (Cr) Dissolved	0.001 mg/l	-	<0.001	<0.001	<0.001	0.001	0.001	0.002	0.002



Parameter	* Standard	FORMER PENGUIN LANDFILL SITE					ULVERSTONE RESOURCE RECOVERY CENTRE		
		Surface Water							
		Stream above Landfill	900mm Pipe	Stream below Landfill **	Organic Farm	Golf Course	Stormwater Pond SW1	Down Stream SW2	Up Stream Creek SW3 **
Mercury (Hg) Dissolved	0.001 mg/l	-	<0.0001	<0.0001	0.0001	0.0003	-	-	-
Cobalt (Co) Dissolved	0.001 mg/l	-	0.006	0.004	0.003	0.004	0.001	0.002	0.003
Manganese (Mn) Dissolved	1 mg/l	-	0.779	0.317	0.188	0.204	0.178	0.223	0.168
Nickel (Ni) Dissolved	0.001 mg/l	-	0.013	0.012	0.007	0.003	<0.001	0.002	0.003
Lead (Pb) Dissolved	0.001 mg/l	-	0.022	<0.001	<0.001	0.002	<0.001	<0.001	<0.001
Cadmium (Cd) Dissolved	0.0001	-	0.0001	0.0003	0.0002	0.0002	<0.0001	<0.0001	<0.0001
Arsenic (As) Dissolved	0.001 mg/l	-	0.002	0.001	0.001	0.0002	0.001	<0.001	<0.001
Sodium (Na)	1 mg/l	-	122	170	105	30	14	22	23
Potassium (K)	1 mg/l	-	115	164	15	11	22	3	2
Calcium (Ca)	1 mg/l	-	101	111	62	10	29	6	6
Magnesium (Mg)	1 mg/l	-	32	35	22	5	5	6	5
Enterococci	1 CFU/100ml	-	41	31	330	52	5800	240	280
Thermotolerant Coliforms	2 MPN/100ml	-	8700	10	12000	17000	2300	1200	700

\* Australian and New Zealand Environment and Conservation Council (2000), Australian and New Zealand Guidelines for Fresh and Marine Water Quality, Canberra (Trigger value for 95% protection of freshwater aquatic ecosystems).

\*\* Sampling site was dry. Where results are stated in the table the median figure for the year has been provided.

**Target:**

*To ensure all wastewater systems are installed and operating in a sustainable manner without compromising health or environment.*

**Desired outcome:**

The effective and safe management of wastewater.

**Strategy:**

- Process applications for on-site wastewater disposal in accordance with national and state standards;
- Remediation and monitoring of defective installations; and
- Assess wastewater disposal options.

**Commentary:**

Twelve months following approval and installation of an on-site wastewater management system for a dwelling, a final visit is undertaken to ensure the system is operating correctly. This provides an opportunity to ensure the system is installed correctly and to identify and remediate any problems. An assessment of Aerated Wastewater Treatment Systems (AWTS) takes place every three months by a qualified technician and periodically by the Council.

**Performance:****On-site wastewater management -**

Twenty four on-site wastewater management systems were approved in 2012/2013 (see table below). These systems have all been assessed to ensure they remain sustainable into the future and do not adversely impact on the environment.

Type of System	Number of Permits issued	Number of routine installation Inspections	Number of Complaints
Septic Tanks	17	136	0
AWTS	7	140	0
Other	0	0	0
Total	24	276	0

**Goal:**

*Healthy and safe public accommodation, housing and buildings.*

**Target:**

To ensure public accommodation, housing and buildings have satisfactory facilities that are maintained to a standard that complies with the *Public Health Act 1998* and the *Building Act 2000*.

**Strategy:**

To inspect and licence all places of assembly within the municipal area on an annual basis.

**Performance:**

The Place of Assembly premises licensed within the municipal area during 2012/13 are illustrated in the following table.

	Premises licensed	Inspections undertaken	Number of Complaints
Places of Assembly	50	45	0
Temporary Places of Assembly	31	3	0

There were no place of assembly licences cancelled during the period and no notices were served regarding non-compliance issues.

**Target:**

*To ensure all human activities that have an impact on the environment are within an acceptable range.*

**Desired outcome:**

A balanced environment that minimises health threats arising from human activity.

**Strategy:**

- To conduct regular monitoring and assessment of industrial waste, rural industries and residential waste in order to identify actual or potential environmental threats;
- To advise operators how to comply with environmental requirements and, if necessary, enforce these requirements; and
- To ensure environmental incidents are handled safely and effectively.

**Commentary:**

Level 1 Activities (under EMPCA) and other activities, which have the potential to impact on the environment, are assessed and approved through the Council's Development Application process. Once in operation these activities are included on the Council's Level 1 Activity register and are generally regulated on a complaints basis.

Accidents and/or faults, which lead to emissions that impact on the environment, are assessed and dealt with according to their threat to human health and the environment. The Council's Incident Communication Protocol and other specific incident procedures (e.g. sewage spills) ensure an efficient and effective response.

**Performance:****Environmentally significant activities -**

*Environmental incidents* – Eleven incidents were received, investigated and documented throughout 2012/13. These included smoke complaints, water pollution, dairy effluent, industrial emissions, and noise emissions. Incidents of a minor nature were not recorded. In each case the individuals responsible were informed of the problem, the consequences of their actions, and how to rectify the problem. They are also advised of the financial penalties for continuing to cause environment harm.

**Target:**

*Allocate sufficient resources and support to enable a comprehensive environmental health and environmental management service to the community.*

**Desired outcome:**

Completion of statutory and corporate obligations within these disciplines.

**Strategy:**

- Maintain an updated Environment and Health Business Plan which in turn forms the basis of an Annual Program of activities;
- Allocation of sufficient budgetary resources to enable the Department to meet its targets;
- Actively engage in on-going education and professional development to ensure that officers are aware of, and active in, modern and current practices within these disciplines; and
- Develop and maintain a comprehensive technical library of texts, codes of practice and guidelines (etc).

**Performance:****Staff Numbers –**

The Council's 2012/13 Environment & Health staff are described in the following table.

Name	Position	Employment Status	Base Qualifications	Period Employed
Michael Stretton	Director Development & Regulatory Services	Full Time	Environmental Health Officer	July '12 – July'12
Paul Bawden	Director Development & Regulatory Services	Full Time	Planner	July' 12 – April' 13
Paul Bidgood	Regulatory Services Group Leader Director Development & Regulatory Services	Full Time	Compliance Officer	July '12 – April' 13 April'13 – June'13
Darren Fairbrother	Environmental Health Officer	Full Time	Environmental Health Officer	July'12 – June '13
Clare Harding	Environmental Health Officer	Full Time	Environmental Health Officer	July '12 – June '13
Jenny Johnson	Regulatory Services Assistant	Full Time	Administration	July '12 – June '13
Vicki Duniam	Nurse Immuniser	Part Time	Nursing	July '12 – June '13
Mandy Cahill	Immunisation Nurse	Part Time	Nursing	July '12 – June '13
Pam Pattison	Immunisation Nurse	Part Time	Nursing	Mar '13 – June '13





### Plans, Programs and Reports -

The additional duties that have resulted from legislative reform are beyond our resources. We accept that the community cannot fund more resources.

For Environment and Health, we have developed an 'Environment and Health Business Plan', and subsequently an 'Annual Program' for activities based, where possible, on the risk management principles outlined in the 'AS/NZS 4360:2004 - Risk Management' or in accordance with relevant guidelines or codes. These are updated annually and monthly respectively.

We then focus our limited resources on high-risk areas.

### Financial resources -

The Council's 2012/2013 Operational Plan (Estimates) shows estimated and actual expenditure for the 2011/2012 financial year, as well as estimated expenditure for 2013/2014.

These budget allocations were sufficient to fund the activities accounted for in this report, subject to the limitations mentioned above.

### Staff development -

Staff in these functional areas have been active in a number of areas:

- *continuing professional development* -
  - Ø Various Environment Health Australia quarterly seminars and State Conference.
- *Professional representation* - Michael Stretton represented the Council on the Cradle Coast Authority's Waste Management Advisory Group and was Deputy Chief Representative for the Dulverton Regional Waste Management Authority.

### Physical resources -

The Environment and Health functional areas are adequately resourced in relation to vehicles and field equipment.

A comprehensive technical library has been developed, and frequent use of Internet sites for codes of practice (e.g. Environmental Protection Agency) and legislation (e.g. the Tasmanian Government's 'The Law' site) are used to supplement this library.

Subscriptions to various technical magazines and professional journals complement other library material.

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