
Minutes of an ordinary meeting of the Central Coast Council held in the Council Chamber at the Administration Centre, 19 King Edward Street, Ulverstone on Monday, 16 October 2023 commencing at 6.00pm.

Councillor attendance

Cr Cheryl Fuller (Mayor)
Cr Garry Carpenter
Cr Casey Hiscutt
Cr Michael Smith
Cr Kate Wylie

Cr John Beswick (Deputy Mayor)
Cr Amanda Diprose
Cr Sophie Lehmann
Cr Philip Viney

Councillor apologies

Nil

Employees attendance

General Manager (Mr Barry Omundson)
Director Community Services (Mr Daryl Connelly)
Director Corporate Services (Mrs Samantha Searle)
Director Infrastructure Services (Mr Paul Breden)
Executive Services Officer (Mr Ian Brunt)
Acting General Manager's Personal Assistant (Ms Mellissa Eastley)

Media attendance

The media was not represented.

Public attendance

Four members of the public attended during the course of the meeting.

Digital recording of Council meetings

At the commencement of the meeting, the Mayor notified those present that the meeting will be digitally recorded and made publicly available through the Council's website.

Digital recordings will be conducted in accordance with Regulation 33 of the *Local Government (Meeting Procedures) Regulations 2015* and the Council's Digital Recording Policy (109/2022 – 20.04.2022).

Acknowledgement of Country

The Mayor stated as follows:

“The Central Coast Council acknowledges and pays respect to the traditional owners of lutrawita (Tasmania), the palawa/pakana people.

We acknowledge the Punnilerpanner tribe of this Northern Country, and in doing so, we celebrate one of the world’s oldest continuing cultures.”

Statement of Values

The Mayor stated as follows:

“Guided by the diverse beliefs, experiences and backgrounds of the people we represent, we strive to make inspired and respectful decisions today that will build a better tomorrow.”

CONFIRMATION OF MINUTES OF THE COUNCIL

285/2023 Confirmation of minutes

The Executive Services Officer reported as follows:

“The minutes of the ordinary meeting of the Council held on 18 September 2023 have already been circulated. The minutes are required to be confirmed for their accuracy.

The *Local Government (Meeting Procedures) Regulations 2015* provide that in confirming the minutes of a meeting, debate is allowed only in respect of the accuracy of the minutes.”

■ Cr Viney moved and Cr Hiscutt seconded, “That the minutes of the ordinary meeting of the Council held on 18 September 2023 be confirmed.”

Carried unanimously

COUNCIL WORKSHOPS

286/2023 Council workshops

The Executive Services Officer reported as follows:

“The following council workshops have been held since the last ordinary meeting of the Council.

- . 25 September 2023 – Dial Regional Sports Complex; Property Assessment Framework; Caravan and Camping By-law; leasing of 46 Main Road, Penguin; Term Plan.
- . 9 October 2023 – Audited Financial Report; public area waste management; Term Plan.

This information is provided for the purpose of record only.”

■ Cr Lehmann moved and Cr Wylie seconded, “That the Officer’s report be received.”

Carried unanimously

MAYOR'S COMMUNICATIONS

287/2023 Mayor's communications

The Mayor reported on the Rotary Club of Ulverstone West's 2023 Health and Wellbeing Expo, held 13 October 2023 and noted the strong attendance and success of the event. The Mayor also noted the success of the Health and Wellbeing Gala Dinner, which highlighted the important work of Beyond Blue for community mental health and wellbeing; and recognised the valuable work of the Ulverstone Football Club in also supporting this cause.

288/2023 Mayor's diary

The Mayor reported as follows:

"I have attended the following events and functions on behalf of the Council:

- . LGAT General Management Committee Meeting;
- . Gunns Plains and Preston Community Conversation;
- . Rotary Club of Ulverstone Dinner;
- . Ulverstone Salvation Army Lifetime Morning Tea;
- . Local Government Representatives Honour Dinner;
- . Opening of the Turners Beach Green for the 2023–2024 Season;
- . West Ulverstone Primary School Assembly – Wattle Day Talk;
- . West Ulverstone Child Family Learning Centre State-wide Day;
- . Central Coast Cricket Clubs Community Roundtable;
- . Ulverstone Bowls and Community Club Open Day;
- . Miss Maisie Pyke's Memorial Park Bench Celebration;
- . Meeting with Stadiums Tasmania;
- . Meeting with Homes Tasmania;
- . LGAT Mayors' Workshop;
- . Cradle Coast Authority Board Workshop;
- . Penguin Community Conversation;
- . Central Coast Citizenship Ceremony; and
- . Health and Wellbeing (Beyond Blue) Gala Dinner."

Cr Wylie reported as follows:

"I have attended the following events and functions on behalf of the Council:

- . Opening of the Hi-Vis Exhibition at Hive."

Cr Lehmann reported as follows:

“I have attended the following events and functions on behalf of the Council:

- . Opening of the Hi-Vis Exhibition at Hive.”

Cr Hiscutt reported as follows:

“I have attended the following events and functions on behalf of the Council:

- . Penguin Football Club Annual Dinner.”

■ Cr Hiscutt moved and Cr Diprose seconded, “That the Mayor’s and Councillors’ reports be received.”

Carried unanimously

289/2023 Declarations of interest

The Mayor reported as follows:

“Councillors are requested to indicate whether they have, or are likely to have, a pecuniary (or conflict of) interest in any item on the agenda.”

The Executive Services Officer reported as follows:

“The *Local Government Act 1993* provides that a councillor must not participate at any meeting of a council in any discussion, nor vote on any matter, in respect of which the councillor has an interest or is aware or ought to be aware that a close associate has an interest.

Councillors are invited at this time to declare any interest they have on matters to be discussed at this meeting. If a declaration is impractical at this time, it is to be noted that a councillor must declare any interest in a matter before any discussion on that matter commences.

All interests declared will be recorded in the minutes at the commencement of the matter to which they relate.”

No interests were declared at this time.

COUNCILLOR REPORTS

290/2023 Councillor reports

The Executive Services Officer reported as follows:

“Councillors who have been appointed by the Council to community and other organisations are invited at this time to report on actions or provide information arising out of meetings of those organisations.

Any matters for decision by the Council which might arise out of these reports should be placed on a subsequent agenda and made the subject of a considered resolution.”

Cr Diprose reported on the 28 September 2023 meeting of the Central Coast Youth Leaders Council and noted the debrief for their recently held youth-led event, Smiles at the Shell, which was a great success and supported local mental health awareness.

Cr Hiscutt reported on Slipstream Circus and noted the success of their recently completed performance, Tangent.

APPLICATIONS FOR LEAVE OF ABSENCE

291/2023 Leave of absence

The Executive Services Officer reported as follows:

“The *Local Government Act 1993* provides that the office of a councillor becomes vacant if the councillor is absent without leave from three consecutive ordinary meetings of the council.

The Act also provides that applications by councillors for leave of absence may be discussed in a meeting or part of a meeting that is closed to the public.

There are no applications for consideration at this meeting.”

DEPUTATIONS

292/2023 Deputations

The Executive Services Officer reported as follows:

“No requests for deputations to address the meeting or to make statements or deliver reports have been made.”

PETITIONS

293/2023 Petitions

The Executive Services Officer reported as follows:

“No petitions under the provisions of the *Local Government Act 1993* have been presented.”

COUNCILLORS' QUESTIONS

294/2023 Councillors' questions without notice

The Executive Services Officer reported as follows:

“The *Local Government (Meeting Procedures) Regulations 2015* provide as follows:

'29 (1) A councillor at a meeting may ask a question without notice –

(a) of the chairperson; or

(b) through the chairperson, of –

(i) another councillor; or

(ii) the general manager.

(2) In putting a question without notice at a meeting, a councillor must not –

(a) offer an argument or opinion; or

-
- (b) draw any inferences or make any imputations –
except so far as may be necessary to explain the question.
 - (3) The chairperson of a meeting must not permit any debate of a question without notice or its answer.
 - (4) The chairperson, councillor or general manager who is asked a question without notice at a meeting may decline to answer the question.
 - (5) The chairperson of a meeting may refuse to accept a question without notice if it does not relate to the activities of the council.
 - (6) Questions without notice, and any answers to those questions, are not required to be recorded in the minutes of the meeting.
 - (7) The chairperson may require a councillor to put a question without notice in writing.'

If a question gives rise to a proposed matter for discussion and that matter is not listed on the agenda, Councillors are reminded of the following requirements of the Regulations:

- '8 (5) Subject to subregulation (6), a matter may only be discussed at a meeting if it is specifically listed on the agenda of that meeting.
- (6) A council by absolute majority at an ordinary council meeting, ..., may decide to deal with a matter that is not on the agenda if –
 - (a) the general manager has reported the reason it was not possible to include the matter on the agenda; and
 - (b) the general manager has reported that the matter is urgent; and
 - (c) in a case where the matter requires the advice of a qualified person, the general manager has certified under section 65 of the Act that the advice has been obtained and taken into account in providing general advice to the council.'

Councillors who have questions without notice are requested at this time to give an indication of what their questions are about so that the questions can be allocated to their appropriate Departmental Business section of the agenda."

The allocation of topics ensued.

295/2023 Councillors' questions on notice

The Executive Services Officer reported as follows:

“The *Local Government (Meeting Procedures) Regulations 2015* provide as follows:

‘30 (1) A councillor, at least 7 days before an ordinary council meeting or a council committee meeting, may give written notice to the general manager of a question in respect of which the councillor seeks an answer at that meeting.

(2) An answer to a question on notice must be in writing.’

It is to be noted that any question on notice and the written answer to the question will be recorded in the minutes of the meeting as provided by the Regulations.

Any questions on notice are to be allocated to their appropriate Departmental Business section of the agenda.

No questions on notice have been received.”

PUBLIC QUESTION TIME

296/2023 Public question time

The Mayor reported as follows:

“At 6.40pm or as soon as practicable thereafter, a period of not more than 30 minutes is to be set aside for public question time during which any member of the public may ask questions relating to the activities of the Council.

Public question time will be conducted in accordance with the *Local Government (Meeting Procedures) Regulations 2015* and the supporting procedures adopted by the Council in its Meeting Procedures – Public question time (Minute No. 133/2014). Some of these procedures include:

- No more than two questions may be asked by a member of the public.
- The meeting procedures do not allow for statements or debate, only questions.
- A questioner is to identify themselves before asking a question and direct their question/s to the Chairperson, who may invite another Councillor or Council employee to respond.

-
- To assist with the accurate recording of the minutes, a form has been provided for the questioner to record their question/s, name and contact details.
 - If an item on the agenda has not been dealt with prior to public question time, questions about that item will not be taken for the reason that a response could compromise the Council's subsequent consideration of that item.
 - If it is not possible for an answer to be provided to a question at the meeting, then a written answer will be provided subsequent to the meeting.
 - The Chairperson may refuse to accept a question. If the Chairperson refuses to accept a question, the Chairperson is to give reason for doing so.
 - Protection of parliamentary privilege does not apply to local government and any statements in the Council Chambers, or any document produced, are subject to the laws of defamation.
 - Public questions and their responses at the meeting will be recorded in the minutes, and via digital recording, which will be publicly available."

297/2023 Public questions taken on notice

The Executive Services Officer reported as follows:

"No public questions were taken on notice from the 18 September 2023 meeting."

DEPARTMENTAL BUSINESS

GENERAL MANAGEMENT

298/2023 Minutes and notes of committees of the Council and other organisations

The General Manager reported as follows:

“The following (non-confidential) minutes and notes of committees of the Council and other organisations on which the Council has representation have been received:

- Central Coast Youth Leaders Council – meeting held 28 September 2023.

Copies of the minutes and notes have been circulated to all Councillors.”

■ Cr Diprose moved and Cr Beswick seconded, “That the (non-confidential) minutes and notes of committees of the Council be received.”

Carried unanimously

299/2023 Quarterly Performance Report – Annual Plan 2023–2024

The Executive Services Officer reported as follows:

“PURPOSE

The purpose of this report is to present the Quarterly Performance Report – September 2023. The report indicates the progress of strategic actions from the Council’s Annual Plan 2023–2024. A copy of the Quarterly Performance Report – September 2023 is appended to this report.

BACKGROUND

The Council’s Annual Plan 2023–2024 and Budget Estimates were adopted by the Council at its 19 June 2023 meeting in accordance with the requirements of the *Local Government Act 1993*.

DISCUSSION

The Quarterly Performance Report – September 2023 provides an update on the progress of strategic actions included in the Council’s Annual Plan 2023–2024. Actions are listed by department, with comments provided on the progress achieved

in relation to projected timeframes for the 2023–24 financial year – including an estimated percentage completed against the targets set.

One strategic action was completed in the first quarter of 2023–24, highlights of other ongoing actions include:

- . *Investigate the development of a by-law for animals and livestock in rural areas*

This action was completed when Councillors considered the possibility of a by-law at a workshop in July 2023. Following investigation, a presentation was delivered on existing legal means of dealing with livestock and the various agencies responsible. In keeping with the findings of the investigation, there was a consensus not to pursue development of such a by-law.

- . *Develop and implement a homelessness strategy*

The draft strategy has been workshopped with Councillors and will be reviewed by a meeting of community service providers in October 2023, prior to consideration for formal adoption by Council.

- . *Align the Council's information technology environment and controls to the Essential 8 Maturity Model*

An external consultant has been engaged to assist with this assessment as part of an information technology review of cyber controls. A draft report has been submitted for review and will be presented to senior management in October 2023.

- . *Finalisation of a camping by-law to regulate freedom camping within Central Coast*

The Camping By-Law and Regulatory Impact Statement has been drafted and has received legal review. Following review by the Council at a September 2023 workshop and feedback due from the Director of Local Government, the by-law will be considered by the Council at its November 2023 meeting. A public consultation process will then occur prior to Council's formal adoption of the by-law.

- . *Undertake the redevelopment of the Penguin Foreshore*

Existing playground equipment was removed in August 2023, with new playground equipment installation commencing in early September 2023 and progressing well.

A sculpture art project has been initiated and several meetings held with the project artist and local school.

CONSULTATION

Consultation is not required on this report.

RESOURCE, FINANCIAL AND RISK IMPACTS

There is no impact on Council resources arising from this report.

CORPORATE COMPLIANCE

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

Council Sustainability and Governance

- . Improve corporate governance
- . Effective communication and engagement.

CONCLUSION

It is recommended that the Council receive the Quarterly Performance Report – September 2023.

A copy of the Quarterly Performance Report – September 2023 has been circulated to Councillors.”

- Cr Wylie moved and Cr Beswick seconded, “That the Council receive the Quarterly Performance Report – September 2023 (a copy being appended to and forming part of the minutes).”

Carried unanimously

**300/2023 Penguin Miniature Railway Management Committee – Dissolution (272/2023
– 18.09.2023)**

The Executive Services Officer reported as follows:

“PURPOSE

The purpose of this report is to enable the Council to consider the dissolution of the Penguin Miniature Railway Management Committee (the Committee) and the cleanup of the Penguin Miniature Railway (PMR) site.

BACKGROUND

The PMR opened in 1990 and the Committee was established in May 1993 (Minute No. 85/93) to assist with the management of the PMR and to support community consultation and participation.

The PMR ceased operating in 2016 due to the unavailability of volunteer drivers and the number of derailments of the train becoming a safety hazard. The track had experienced damage from a combination of factors, causing it to drop in certain areas.

Any plans to replace the damaged track were frustrated by delays associated with design of the coastal shared pathway, which now intersects the PMR site; the high estimated cost of track replacement and repair of associated assets; and difficulty in maintaining sufficient community support to fill volunteer roles at the PMR.

The last Committee appointments were made by the Council at its November 2018 meeting (Minute No. 316/2018). Seven community members were appointed. It was noted at the time of appointments that “the Committee is currently in abeyance”.

In November 2022, the former General Manager wrote to the five contactable former Committee members to ascertain their views regarding the future of the PMR. A meeting was held on 13 December 2022, with one former Committee member attending. No further actions were determined at the meeting.

DISCUSSION

A review of the Committee was recently undertaken by the Council and a report and recommendation tabled for consideration at the Council’s 18 September 2023 ordinary meeting (Minute No. 272/2023). The report recommended that the Committee be formally dissolved.

The Council voted to follow the recommendation and resolved the following:

“■ Cr Hiscutt moved and Cr Lehmann seconded, “That the General Manager contact former members of the Penguin Miniature Railway Management Committee to advise them of the Council’s intent to dissolve the special committee and seek their feedback for consideration by Council prior to formal dissolution of the Committee.

Carried unanimously”

The General Manager sent letters to this intent to the five contactable former Committee members, requesting any feedback by 5 October 2023.

One former member provided formal feedback and noted his support for the dissolution of the Committee. This feedback included recommendations for the cleanup of the PMR site and the distribution and disposal of existing assets and equipment on site. This feedback will be taken into consideration in any such future works.

The PMR site still has a significant section of track in place (now in disrepair) and railway equipment is stored in locked tunnels and a shipping container on site. Related infrastructure is also in place, possibly requiring repair or removal.

It is intended that any cleanup work and repair of infrastructure and equipment could be carried out as part of the Council’s regular maintenance and works schedule. This may include the removal of equipment and infrastructure on site. Any major work identified may require a future budget allocation.

CONSULTATION

The five contactable former Committee members were contacted to advise them of the Council’s intent to dissolve the Committee and to seek any feedback they wished to provide.

Only one of the five former members provided formal feedback. Further details of this can be found in the Discussion section of this report.

RESOURCE, FINANCIAL AND RISK IMPACTS

Minor remedial works will be accommodated in regular maintenance and operational budgets. Major works, if identified, may require future budget allocation.

CORPORATE COMPLIANCE

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

Council Sustainability and Governance

- . Improve corporate governance
- . Effective communication and engagement

CONCLUSION

With respect to the Council's resolution at its 18 September 2023 ordinary meeting and following the consideration of feedback from former members of the Committee, it is recommended that the Council formally dissolve the Committee and support any cleanup work at the PMR site achievable through the Council's regular maintenance and works schedule.

As a special committee under section 24 of the *Local Government Act 1993*, it is appropriate that the Penguin Miniature Railway Management Committee be formally dissolved by a Council resolution."

- Cr Smith moved and Cr Beswick seconded, "That the Council dissolve the Penguin Miniature Railway Management Committee and support any cleanup work at the Penguin Miniature Railway site achievable through the Council's regular maintenance and works schedule."

Carried unanimously

301/2023 Common seal

The General Manager reported as follows:

"A Schedule of Documents for Affixing of the Common Seal for the period 19 September 2023 to 16 October 2023 is submitted for the authority of the Council to be given. Use of the common seal must first be authorised by a resolution of the Council.

The Schedule also includes for information advice of final plans of subdivision sealed in accordance with approved delegation and responsibilities."

The Executive Services Officer reported as follows:

"A copy of the Schedule has been circulated to all Councillors."

- Cr Beswick moved and Cr Wylie seconded, "That the common seal (a copy of the Schedule of Documents for Affixing of the Common Seal being appended to and forming part of the minutes) be affixed subject to compliance with all conditions of approval in respect of each document, and that the advice of final plans of subdivision sealed in accordance with approved delegation and responsibilities be received."

Carried unanimously

302/2023 Contracts and agreements

The General Manager reported as follows:

“A Schedule of Contracts and Agreements (other than those approved under the common seal) entered into for the period 19 September 2023 to 16 October 2023 is submitted to the Council for information. The information is reported in accordance with approved delegations and responsibilities.”

The Executive Services Officer reported as follows:

“A copy of the Schedule has been circulated to all Councillors.”

■ Cr Hiscutt moved and Cr Viney seconded, “That the Schedule of Contracts and Agreements (a copy being appended to and forming part of the minutes) be received.”

Carried unanimously

303/2023 Correspondence addressed to the Mayor and Councillors

The General Manager reported as follows:

“A Schedule of Correspondence addressed to the Mayor and Councillors for the period 19 September 2023 to 16 October 2023 and which was addressed to the ‘Mayor and Councillors’ is appended. Reporting of this correspondence is required in accordance with Council policy.

Where a matter requires a Council decision based on a professionally developed report the matter will be referred to the Council. Matters other than those requiring a report will be administered on the same basis as other correspondence received by the Council and managed as part of the day-to-day operations.”

The Executive Services Officer reported as follows:

“A copy of the Schedule has been circulated to all Councillors.”

■ Cr Diprose moved and Cr Wylie seconded, “That the Schedule of Correspondence addressed to the Mayor and Councillors (a copy being appended to and forming part of the minutes) be received.”

Carried unanimously

304/2023 Late inclusion of meeting item: Our Place – Our Future: First Steps

The General Manager reported as follows:

“The late inclusion of the item Our Place – Our Future: First Steps for consideration at the 16 October 2023 ordinary meeting of Council is in accordance with section 8(6) of the *Local Government (Meeting Procedures) Regulations 2015*, as this matter could not be included in the 16 October 2023 Council meeting agenda, as the final version of Our Place – Our Future: First Steps was not provided to the Council by consultants until 16 October 2023, five days after the agenda was released; and it is deemed that the matter is urgent.

The late inclusion of a matter not on the agenda must be carried by an absolute majority of Council.”

■ Cr Hiscutt moved and Cr Wylie seconded, “That the Council approve the late inclusion of the item Our Place – Our Future: First Steps for consideration at the 16 October 2023 ordinary meeting of Council.”

Carried unanimously and by absolute majority

305/2023 Our Place – Our Future: First Steps

The General Manager reported as follows:

“PURPOSE

The purpose of this report is to present the term plan Our Place – Our Future: First Steps for the Council to consider for adoption.

BACKGROUND

The recent statewide review of the future of local government, together with the election of a new Mayor and the appointment of a new General Manager, has provided the Central Coast Council with a timely opportunity to reevaluate and to reset as an organisation.

Over the past three months, the Mayor, Deputy Mayor and Councillors have undertaken a series of strategic workshops and planning sessions to collectively review our operating environment – considering global mega-trends, the latest from the Australian Bureau of Statistics, existing plans, and the relevance of our vision and mission in this ever-changing environment.

Our Councillor team determined the need for both a new vision and mission statement to better align the Council's longer-term aspirations with our shorter-term community goals. This new vision and a structure and strategy to help realise it over the remainder of this Council term (2023–2026) is now expressed in Our Place – Our Future: First Steps.

The term plan will inform the development of the Council's new ten-year Strategic Plan over the coming six months, but more importantly, will it provide a foundation for achievable actions and a benchmark for performance and progress in the immediate term.

There are no legislative requirements for Tasmanian councils to adopt a plan that aligns with local government terms of office. However, the development of this plan has provided the Council with a timely opportunity to reassess its vision and mission, and to form a better defined foundation to guide its future strategy and operation.

DISCUSSION

Our Place – Our Future: First Steps outlines the Council's plan for the next 3.5 years – the remainder of the current Council term. The plan recognises the need to determine our identity; to reset our vision and mission to align with our ever-changing external environment. Moreover, it sets out our foundational pillars from which we will be judged over the coming term; and it provides a level of accountability unprecedented in this Council's history.

In achieving both our vision and mission we have focused on the term of this Council as our first step in ensuring our place and our future are the very best they can be. We have called this journey we have embarked upon 'Our Place– Our Future', and this term plan of 3.5 years represents 'Our First Steps'.

Collectively Our Place – Our Future: First Steps is the beginning of our roadmap to a bright, safe and prosperous future here on Tasmania's Central Coast.

Our vision:

'Tasmania's Central Coast, a natural tapestry with space to grow.'

Our mission:

'We are committed to nurturing a safe, happy, healthy community through creating opportunities that enhance the livability of our region.'

'Our Council will continuously improve delivery of projects and services with accountability and pride.'

The five foundational pillars of the plan are:

- . Our Organisation;
- . Quality of Life;
- . Growth;
- . Transport and Connectivity; and
- . Our Environment.

These pillars represent the foundation of our plan and are underpinned by a range of focus areas and identified priorities – the priorities we promise to deliver to our community during this Council term.

CONSULTATION

A series of strategic workshops and planning sessions have been undertaken with Councillors, senior Council staff and consultants over the past three months to enable a thorough review and reevaluation of the organisation. The outcomes of these workshops and sessions have informed the development of Our Place – Our Future: First Steps.

RESOURCE, FINANCIAL AND RISK IMPACTS

The development of the term plan had minor financial impacts arising from the cost of engaging consultants to facilitate this work and the time of Councillors, the General Manager and Directors.

While the adoption of Our Place – Our Future: First Steps will have significant resource, financial and risk implications to the Council into the future, any such implications are deemed to be positive and will only improve the Council's performance across these factors.

CORPORATE COMPLIANCE

There are no statutory requirements for Tasmanian councils to adopt a term plan.

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

Council Sustainability and Governance

- . Improve corporate governance
- . Improve service provision

- . Improve the Council's financial capacity to sustainably meet community expectations
- . Effective communication and engagement

CONCLUSION

It is recommended that the Council adopt Our Place – Our Future: First Steps.”

The Executive Services Officer reported as follows:

“A copy of Our Place – Our Future: First Steps has been circulated to all Councillors.”

■ Cr Beswick moved and Cr Wylie seconded, “That the Council adopt Our Place – Our Future: First Steps (a copy being appended to and forming part of the minutes).”

Carried unanimously

COMMUNITY SERVICES

306/2023 Development application determinations

The Director Community Services reported as follows:

“A Schedule of Development Application Determinations made during the month of September 2023 is submitted to the Council for information. The information is reported in accordance with approved delegations and responsibilities.”

The Executive Services Officer reported as follows:

“A copy of the Schedule has been circulated to all Councillors.”

■ Cr Carpenter moved and Cr Viney seconded, “That the Schedule of Development Application Determinations (a copy being appended to and forming part of the minutes) be received.”

Carried unanimously

307/2023 Council acting as a planning authority

The Mayor reported as follows:

“The *Local Government (Meeting Procedures) Regulations 2015* provide that if a council intends to act at a meeting as a planning authority under the *Land Use Planning and Approvals Act 1993*, the chairperson is to advise the meeting accordingly.

The General Manager has submitted the following report:

‘If any such actions arise out of Minute No. 308/2023, they are to be dealt with by the Council acting as a planning authority under the *Land Use Planning and Approvals Act 1993*.’”

The Executive Services Officer reported as follows:

“Councillors are reminded that the *Local Government (Meeting Procedures) Regulations 2015* provide that the general manager is to ensure that the reasons for a decision by a council acting as a planning authority are recorded in the minutes.”

■ Cr Wylie moved and Cr Beswick seconded, “That the Mayor’s report be received.”

Carried unanimously

308/2023 Subdivision – 3 residential lots – Lot design and reliance on C15.0 Landslip Hazard Code at 228A Preservation Drive & 7 Midway Lane, Sulphur Creek – Application No. DA2023135

The Director Community Services reported as follows:

“The Planning Officer has prepared the following report:

<i>‘DEVELOPMENT APPLICATION NO.:</i>	DA2023135
<i>PROPOSAL:</i>	Subdivision – 3 residential lots – Lot design and reliance on C15.0 Landslip Hazard Code
<i>APPLICANT:</i>	Michell Hodgetts Surveyors
<i>LOCATION:</i>	228A Preservation Drive & 7 Midway Lane, Sulphur Creek
<i>ZONE:</i>	General Residential
<i>PLANNING INSTRUMENT:</i>	<i>Tasmanian Planning Scheme – Central Coast</i> (the Planning Scheme)
<i>ADVERTISED:</i>	13 September 2023
<i>REPRESENTATIONS EXPIRY DATE:</i>	27 September 2023
<i>REPRESENTATIONS RECEIVED:</i>	One
<i>42-DAY EXPIRY DATE:</i>	11 October 2023 (extension of time granted until 16 October 2023)
<i>DECISION DUE:</i>	16 October 2023
<i>PURPOSE</i>	

The purpose of this report is to consider an application for a subdivision to create 3 residential lots at 228A Preservation Drive and 7 Midway Lane, Sulphur Creek.

Accompanying the report are the following documents:

- . Annexure 1 – location plan;
- . Annexure 2 – application documentation;
- . Annexure 3 – representation;
- . Annexure 4 – TasWater Submission to Planning Authority Notice; and
- . Annexure 5 – photographs.

BACKGROUND

Development description –

Application is made to subdivide two parcels of land, known as 228A Preservation Drive and 7 Midway Lane respectively into 3 residential lots.

Lot 1 would be a new lot with an area of 675m² and would be accessed via a new 3.6m wide crossover off Midway Lane.

Lot 2 would have an area of 1,685m² and would be accessed via the existing access from Midway Lane. Lot 3 accommodates an existing single dwelling and outbuildings associated with 228A Preservation Drive.

Lot 3 would have an area of 2,620m² and would be accessed off Midway Lane. Lot 3 would accommodate an existing single dwelling and associated outbuildings associated with 7 Midway Lane.

Site description and surrounding area –

Certificate of Title 159739/1 (228A Preservation Drive) has a land area of 2,245m² and Certificate of Title 159739/2 (7 Midway Lane) has a land area of 2,741m². Both parcels of land are zoned General Residential and are addressed as 228A Preservation Drive and 7 Midway Lane.

The development involves acquiring a portion of land from 7 Midway Lane and adhering it to 228A Preservation Drive, resulting in a reconfiguration of the boundaries of the two lots to allow the creation of the proposed Lot 1.

The surrounding area is also General Residential Zone and is characterised primarily by single dwellings with associated outbuildings.

The land at 7 Midway Lane is subject to a Part 5 Agreement which currently restricts development based on the Landslip Hazard overlay and previous geotechnical reports (Landslip Hazard is discussed further in the “Issues” section of this report). Both parcels of land are subject to the Landslip Hazard overlay including both “Low” and “Medium” landslip areas forming part of the larger landslip mapped area associated with Midway Lane.

The development sites are connected to reticulated services.

History –

The current owner of 228A Preservation Drive constructed the original 3 lot subdivision that was completed in 2010. The original subdivision included 228A Preservation Drive, 7 and 9 Midway Lane. Both 7 and 9 Midway Lane are subject to the Part 5 Agreement requirements based on a geotechnical report finding completed by Pitt & Sherry in 2006. This subdivision included a road lot that was never transferred to Council. This would be rectified by a condition on the proposed Permit.

DISCUSSION

The following Table is the Planning Officer's assessment against the Planning Scheme provisions:

8.0 General Residential Zone

8.1 Zone Purpose

The purpose of the General Residential Zone is:

- 8.1.1 To provide for residential use or development that accommodates a range of dwelling types where full infrastructure services are available or can be provided.
- 8.1.2 To provide for the efficient utilisation of available social, transport and other service infrastructure.
- 8.1.3 To provide for non-residential use that:
 - (a) primarily serves the local community; and
 - (b) does not cause an unreasonable loss of amenity through scale, intensity, noise, activity outside of business hours, traffic generation and movement, or other off site impacts.
- 8.1.4 To provide for Visitor Accommodation that is compatible with residential character.

Planner's comment

The proposal satisfies the Zone Purpose in that it would provide for residential use and development, where full infrastructure services are available or can be provided.

CLAUSE	PLANNERS COMMENTS	
8.3 Use Standards		
8.3.1 Discretionary uses	Not applicable	Assessment
8.3.1-(A1) Hours of operation of a use listed as Discretionary, excluding Emergency Services, must be within the hours of 8.00am to 6.00pm.	<input checked="" type="checkbox"/>	Not a Discretionary use.
8.3.1-(A2) External lighting for a use listed as Discretionary: (a) must not operate within the hours of 7.00pm to 7.00am, excluding any security lighting; and	<input checked="" type="checkbox"/>	Not a Discretionary use.

(b) security lighting must be baffled to ensure direct light does not extend into the adjoining property.		
<p>8.3.1-(A3)</p> <p>Commercial vehicle movements and the unloading and loading of commercial vehicles for a use listed as Discretionary, excluding Emergency Services, must be within the hours of:</p> <p>(a) 7:00am to 7:00pm Monday to Friday;</p> <p>(b) 9:00am to 12 noon Saturday; and</p> <p>(c) nil on Sunday and public holidays.</p>	<input checked="" type="checkbox"/>	Not a Discretionary use.
<p>8.3.1-(A4)</p> <p>No acceptable solution.</p> <p>8.3.1-(P4)</p> <p>A use listed as Discretionary must not cause an unreasonable loss of amenity to adjacent sensitive uses, having regard to:</p> <p>(a) the intensity and scale of the use;</p> <p>(b) the emissions generated by the use;</p> <p>(c) the type and intensity of traffic generated by the use;</p> <p>(d) the impact on the character of the area; and</p> <p>(e) the need for the use in that location.</p>	<input checked="" type="checkbox"/>	Not a Discretionary use.
8.3.2 Visitor Accommodation	Not applicable	Assessment
<p>8.3.2-(A1)</p> <p>Visitor Accommodation:</p> <p>(a) guests are accommodated in existing buildings; and</p> <p>(b) has a gross floor area of not more than 300m².</p>	<input checked="" type="checkbox"/>	Not Visitor Accommodation.

8.4 Development Standards for Dwellings		
8.4.1 Residential density for multiple dwellings		
<p>8.4.1–(A1)</p> <p>Multiple dwellings must have a site area per dwelling of not less than 325m².</p>	<input checked="" type="checkbox"/>	<p>Multiple dwellings are not proposed.</p>
<p>8.4.2 Setbacks and building envelope for all dwellings</p>	<p>Not applicable</p>	<p>Assessment</p> <p><i>Assessment required for existing dwelling on proposed Lot 2 & 3 and the construction of the proposed dwelling on Lot 1.</i></p>
<p>8.4.2–(A1)</p> <p>Unless within a building area on a sealed plan, a dwelling, excluding garages, carports and protrusions that extend not more than 0.9m into the frontage setback, must have a setback from a frontage that is:</p> <p>(a) if the frontage is a primary frontage, not less than 4.5m, or, if the setback from the primary frontage is less than 4.5m, not less than the setback, from the primary frontage, of any existing dwelling on the site;</p> <p>(b) if the frontage is not a primary frontage, not less than 3m, or, if the setback from the frontage is less than 3m, not less than the setback, from a frontage that is not a primary frontage, of any existing dwelling on the site;</p> <p>(c) if for a vacant site and there are existing dwellings on adjoining properties on the same street, not more than the greater, or less than the lesser, setback for the equivalent frontage of the dwellings on the adjoining sites on the same street; or</p>	<input type="checkbox"/>	<p>(a) Compliant. No changes are proposed to the existing front boundaries for Lots 2 & 3.</p> <p>The proposed dwelling for Lot 1 would be setback more than 10m from the frontage to Midway Lane.</p> <p>(b) Not applicable. No secondary frontage.</p> <p>(c) Not applicable. Site is not vacant.</p> <p>(d) Not applicable. Use is residential.</p>


<p>(d) if located above a non-residential use at ground floor level, not less than the setback from the frontage of the ground floor level.</p>		
<p>8.4.2–(A2)</p> <p>A garage or carport for a dwelling must have a setback from a primary frontage of not less than:</p> <p>(a) 5.5m, or alternatively 1m behind the building line;</p> <p>(b) the same as the building line, if a portion of the dwelling gross floor area is located above the garage or carport; or</p> <p>(c) 1m, if the existing ground level slopes up or down at a gradient steeper than 1 in 5 for a distance of 10m from the frontage.</p>	<p><input type="checkbox"/></p>	<p>Compliant. The proposed garage for Lot 1 would be setback behind the proposed dwelling.</p>

<p>8.4.2–(A3)</p> <p>A dwelling, excluding outbuildings with a building height of not more than 2.4m and protrusions that extend not more than 0.9m horizontally beyond the building envelope, must:</p> <p>(a) be contained within a building envelope (refer to Figures 8.1, 8.2 and 8.3) determined by:</p> <p>(i) a distance equal to the frontage setback or, for an internal lot, a distance of 4.5m from the rear boundary of a property with an adjoining frontage; and</p> <p>(ii) projecting a line at an angle of 45 degrees from the horizontal at a height of 3m above existing ground level at the side and rear boundaries to a building height of not more than 8.5m above existing ground level; and</p> <p>(b) only have a setback of less than 1.5m from a side or rear boundary if the dwelling:</p> <p>(i) does not extend beyond an existing building built on or within 0.2m of the boundary of the adjoining property; or</p> <p>(ii) does not exceed a total length of 9m or one third the length of the side boundary (whichever is the lesser).</p>	<input type="checkbox"/>	<p>(a)(i) Compliant. Refer to comments above regarding front setback.</p> <p>(a)(ii) Compliant. Existing dwellings on Lots 2 & 3 would remain within the required building envelope.</p> <p>The proposed dwelling on Lot 1 would be within the required building envelope.</p> <p>(b)(i) Compliant. The subdivision would not result with the existing dwellings being closer than 1.5m to new side boundaries.</p> <p>The proposed dwelling on Lot 1 would be setback more than 1.5m from side boundaries and more than 4m from the rear boundary.</p> <p>(b)(ii) Compliant. The subdivision would not result with the existing dwellings on Lots 2 & 3 being closer than 1.5m to new side boundaries.</p> <p>The proposed dwelling on Lot 1 would be setback more than 3m from all boundaries.</p>
--	--------------------------	--

8.4.3 Site coverage and private open space for all dwellings	Not applicable	Assessment
<p>8.4.3–(A1)</p> <p>Dwellings must have:</p> <p>(a) a site coverage of not more than 50% (excluding eaves up to 0.6m wide); and</p> <p>(b) for multiple dwellings, a total area of private open space of not less than 60m² associated with each dwelling, unless the dwelling has a finished floor level that is entirely more than 1.8m above the finished ground level (excluding a garage, carport or entry foyer).</p>	<input checked="" type="checkbox"/>	<p>(a) Compliant. Site coverage for the existing dwellings on Lots 2 & 3 would not be greater than 50%.</p> <p>Site coverage for the new dwelling on Lot 1 would be approximately 32%.</p> <p>(b) Not applicable. Not multiple dwelling development.</p>
<p>8.4.3–(A2)</p> <p>A dwelling must have private open space that:</p> <p>(a) is in one location and is not less than:</p> <p>(i) 24m²; or</p> <p>(ii) 12m², if the dwelling is a multiple dwelling with a finished floor level that is entirely more than 1.8m above the finished ground level (excluding a garage, carport or entry foyer);</p> <p>(b) has a minimum horizontal dimension of not less than:</p> <p>(i) 4m; or</p> <p>(ii) 2m, if the dwelling is a multiple dwelling with a finished floor level that is entirely more than 1.8m above the finished ground level (excluding a garage, carport or entry foyer);</p>	<input type="checkbox"/>	<p>(a)(i) Compliant. Private open space for both Lots 2 & 3 would not be less than 24m².</p> <p>The private open space for the proposed dwelling on Lot 1 would be located to the west of the proposed dwelling.</p> <p>(a)(ii) Not applicable. Not multiple dwelling development.</p> <p>(b)(i) Compliant for all lots.</p> <p>(b)(ii) Not applicable. Not multiple dwelling development.</p> <p>(c) Compliant. All lots have ample areas for private open space.</p> <p>(d) Compliant. The proposed Lot 1 has the ability to provide private open space to the rear and western side of the proposed dwelling that would satisfy the 1 in 10 gradient.</p>

<p>(c) is located between the dwelling and the frontage only if the frontage is orientated between 30 degrees west of true north and 30 degrees east of true north; and</p> <p>(d) has a gradient not steeper than 1 in 10.</p>		
8.4.4 Sunlight to private open space of multiple dwellings	Not applicable	Assessment
<p>8.4.4–(A1)</p> <p>A multiple dwelling, that is to the north of the private open space of another dwelling on the same site, required to satisfy A2 or P2 of clause 8.4.3, must satisfy (a) or (b), unless excluded by (c):</p> <p>(a) the multiple dwelling is contained within a line projecting (see Figure 8.4):</p> <p>(i) at a distance of 3m from the northern edge of the private open space; and</p> <p>(ii) vertically to a height of 3m above existing ground level and then at an angle of 45 degrees from the horizontal;</p> <p>(b) the multiple dwelling does not cause 50% of the private open space to receive less than 3 hours of sunlight between 9.00am and 3.00pm on 21st June; and</p> <p>(c) this Acceptable Solution excludes that part of a multiple dwelling consisting of:</p> <p>(i) an outbuilding with a building height not more than 2.4m; or</p>	<input checked="" type="checkbox"/>	Not multiple dwelling development.


(ii) protrusions that extend not more than 0.9m horizontally from the multiple dwelling.		
8.4.5 Width of openings for garages and carports for all dwellings	Not applicable	Assessment
<p>8.4.5–(A1)</p> <p>A garage or carport for a dwelling within 12m of a primary frontage, whether the garage or carport is free-standing or part of the dwelling, must have a total width of openings facing the primary frontage of not more than 6m or half the width of the frontage (whichever is the lesser).</p>	<input checked="" type="checkbox"/>	No garage or carport proposed that would be within 12m of the frontage.
8.4.6 Privacy for all dwellings	Not applicable	Assessment
<p>8.4.6–(A1)</p> <p>A balcony, deck, roof terrace, parking space, or carport for a dwelling (whether freestanding or part of the dwelling), that has a finished surface or floor level more than 1m above existing ground level must have a permanently fixed screen to a height of not less than 1.7m above the finished surface or floor level, with a uniform transparency of not more than 25%, along the sides facing a:</p> <p>(a) side boundary, unless the balcony, deck, roof terrace, parking space, or carport has a setback of not less than 3m from the side boundary;</p> <p>(b) rear boundary, unless the balcony, deck, roof terrace, parking space, or carport has a setback of not less than 4m from the rear boundary; and</p> <p>(c) dwelling on the same site, unless the balcony, deck, roof terrace, parking space, or carport is not less than 6m:</p>	<input type="checkbox"/>	<p>(a) Compliant. The existing dwellings on Lots 2 & 3 do not have a balcony, deck, roof terrace, parking space, or carport for a dwelling (whether freestanding or part of the dwelling), that has a finished surface or floor level more than 1m above existing ground level within 3m of a side boundary that would change as a result of the subdivision.</p> <p>Compliant. The proposed dwelling for Lot 1 would have a balcony located with a floor level more than 1m above existing ground level and setback 3.6m from the eastern side boundary.</p> <p>(b) Compliant. The existing dwellings on Lots 2 & 3 do not have a balcony, deck, roof terrace, parking space, or carport for a dwelling (whether freestanding or part of the dwelling), that has a finished surface or floor level more than 1m above existing ground level within 4m of a rear boundary.</p>

<p>(i) from a window or glazed door, to a habitable room of the other dwelling on the same site; or</p> <p>(ii) from a balcony, deck, roof terrace or the private open space of the other dwelling on the same site.</p>		<p>Compliant. The proposed dwelling for Lot 1 does not have a balcony located with a floor level more than 1m above existing ground level within 4m of a rear boundary.</p>
<p>8.4.6–(A2)</p> <p>A window or glazed door to a habitable room of a dwelling, that has a floor level more than 1m above existing ground level, must satisfy (a), unless it satisfies (b):</p> <p>(a) the window or glazed door:</p> <p>(i) is to have a setback of not less than 3m from a side boundary;</p> <p>(ii) is to have a setback of not less than 4m from a rear boundary;</p> <p>(iii) if the dwelling is a multiple dwelling, is to be not less than 6m from a window or glazed door, to a habitable room, of another dwelling on the same site; and</p> <p>(iv) if the dwelling is a multiple dwelling, is to be not less than 6m from the private open space of another dwelling on the same site.</p> <p>(b) the window or glazed door:</p> <p>(i) is to be offset, in the horizontal plane, not less than 1.5m from the edge of a window or glazed door, to a habitable room of another dwelling;</p>		<p>(a)(i) Compliant. The existing dwellings on Lots 2 & 3 do not have a window or a glazed door to a habitable room of a dwelling, that has a floor level more than 1m above existing ground level within 3m of a side boundary that would change as a result of the subdivision.</p> <p>Compliant. The proposed dwelling for Lot 1 does have windows with a floor level more than 1m above existing ground level however are setback 3m from all side boundaries.</p> <p>(a)(ii) Compliant. The existing dwellings on Lots 2 & 3 do not have a window or door to a habitable room, that has a finished surface or floor level more than 1m above existing ground level within 4m from a rear boundary that would change as a result of the subdivision.</p> <p>Compliant. The proposed dwelling for Lot 1 does have windows with a floor level more than 1m above existing ground level, however are setback 4m or more from the rear boundary.</p> <p>(a)(iii) No multiple dwellings proposed.</p> <p>(a)(iv) No multiple dwellings proposed.</p>

<p>(ii) is to have a sill height of not less than 1.7m above the floor level or have fixed obscure glazing extending to a height of not less than 1.7m above the floor level; or</p> <p>(iii) is to have a permanently fixed external screen for the full length of the window or glazed door, to a height of not less than 1.7m above floor level, with a uniform transparency of not more than 25%.</p>		<p>(b) Not applicable. The development has satisfied (a).</p>
<p>8.4.6–(A3)</p> <p>A shared driveway or parking space (excluding a parking space allocated to that dwelling) must be separated from a window, or glazed door, to a habitable room of a multiple dwelling by a horizontal distance of not less than:</p> <p>(a) 2.5m; or</p> <p>(b) 1m if:</p> <p>(i) it is separated by a screen of not less than 1.7m in height; or</p> <p>(ii) the window, or glazed door, to a habitable room has a sill height of not less than 1.7m above the shared driveway or parking space, or has fixed obscure glazing extending to a height of not less than 1.7m above the floor level.</p>	<p><input checked="" type="checkbox"/></p>	<p>No shared driveway proposed.</p>

8.4.7 Frontage fences for all dwellings	Not applicable	Assessment
<p>8.4.7–(A1)</p> <p>No Acceptable Solution.</p> <p><i>An exemption applies for fences in this zone – see Table 4.6.</i></p> <p>8.4.7–(P1)</p> <p>A fence (including a free-standing wall) for a dwelling within 4.5m of a frontage must:</p> <ul style="list-style-type: none"> (a) provide for security and privacy while allowing for passive surveillance of the road; and (b) be compatible with the height and transparency of fences in the street, having regard to: <ul style="list-style-type: none"> (i) the topography of the site; and (ii) traffic volumes on the adjoining road. 	<input checked="" type="checkbox"/>	<p>No frontage fence proposed.</p>
8.4.8 Waste storage for multiple dwellings	Not applicable	Assessment
<p>8.4.8–(A1)</p> <p>A multiple dwelling must have a storage area, for waste and recycling bins, that is not less than 1.5m² per dwelling and is within one of the following locations:</p> <ul style="list-style-type: none"> (a) an area for the exclusive use of each dwelling, excluding the area in front of the dwelling; or (b) a common storage area with an impervious surface that: <ul style="list-style-type: none"> (i) has a setback of not less than 4.5m from a frontage; 	<input checked="" type="checkbox"/>	<p>Not multiple dwelling development.</p>

<p>(ii) is not less than 5.5m from any dwelling; and</p> <p>(iii) is screened from the frontage and any dwelling by a wall to a height not less than 1.2m above the finished surface level of the storage area.</p>		
8.5 Development Standards for Non-Dwellings		
8.5.1 Non-dwelling development	Not applicable	Assessment
<p>8.5.1–(A1)</p> <p>A building that is not a dwelling, excluding for Food Services, local shop, garage or carport, and protrusions that extend not more than 0.9m into the frontage setback, must have a setback from a frontage that is:</p> <p>(a) if the frontage is a primary frontage, not less than 4.5m, or if the setback from the primary frontage is less than 4.5m, not less than the setback, from the primary frontage, of any existing dwelling on the site;</p> <p>(b) if the frontage is not a primary frontage, not less than 3.0m, or if the setback from the primary frontage is less than 3.0m, not less than the setback, from the primary frontage, of any existing dwelling on the site; or</p> <p>(c) if for a vacant site and there are existing dwellings on adjoining properties on the same street, not more than the greater, or less than the lesser, setback for the equivalent frontage of the dwellings on the adjoining properties on the same street.</p>	<input checked="" type="checkbox"/>	Residential subdivision and development.

<p>8.5.1–(A2)</p> <p>A building that is not a dwelling, excluding outbuildings with a building height of not more than 2.4m and protrusions that extend not more than 0.9m horizontally beyond the building envelope, must:</p> <p>(a) be contained within a building envelope (refer to Figures 8.1, 8.2 and 8.3) determined by:</p> <p>(i) a distance equal to the frontage setback or, for an internal lot, a distance of 4.5m from the rear boundary of a property with an adjoining frontage; and</p> <p>(ii) projecting a line at an angle of 45 degrees from the horizontal at a height of 3m above existing ground level at the side or rear boundaries to a building height of not more than 8.5m above existing ground level; and</p> <p>(b) only have a setback less than 1.5m from a side or rear boundary if the building:</p> <p>(i) does not extend beyond an existing building built on or within 0.2m of the boundary of the adjoining property; or</p> <p>(ii) does not exceed a total length of 9m or one-third of the length of the side or rear boundary (whichever is lesser).</p>		<p>Residential subdivision and development.</p>
--	---	---

<p>8.5.1–(A3)</p> <p>A building that is not a dwelling, must have:</p> <p>(a) a site coverage of not more than 50% (excluding eaves up to 0.6m); and</p> <p>(b) a site area of which not less than 35% is free from impervious surfaces.</p>	<input checked="" type="checkbox"/>	<p>Residential subdivision and development.</p>
<p>8.5.1–(A4)</p> <p>No Acceptable Solution.</p> <p><i>An exemption applies for fences in this zone – see Table 4.6.</i></p> <p>8.5.1–(P4)</p> <p>A fence (including a free-standing wall) for a building that is not a dwelling within 4.5m of a frontage must:</p> <p>(a) provide for security and privacy while allowing for passive surveillance of the road; and</p> <p>(b) be compatible with the height and transparency of fences in the street, having regard to:</p> <p>(i) the topography of the site; and</p> <p>(ii) traffic volumes on the adjoining road.</p>	<input checked="" type="checkbox"/>	<p>Residential subdivision and development.</p>
<p>8.5.1–(A5)</p> <p>Outdoor storage areas, for a building that is not a dwelling, including waste storage, must not:</p> <p>(a) be visible from any road or public open space adjoining the site; or</p> <p>(b) encroach upon parking areas, driveways or landscaped areas.</p>	<input checked="" type="checkbox"/>	<p>Residential subdivision and development.</p>

<p>8.5.1–(A6)</p> <p>Air extraction, pumping, refrigeration systems or compressors, for a building that is not a dwelling, must have a setback from the boundary of a property containing a sensitive use not less than 10m.</p> <p><i>An exemption applies for heat pumps and air conditioners in this zone – see Table 4.6.</i></p>	<input checked="" type="checkbox"/>	<p>Residential subdivision and development.</p>
<p>8.5.2 Non-residential garages and carports</p>	<p>Not applicable</p>	<p>Assessment</p>
<p>8.5.2–(A1)</p> <p>A garage or carport not forming part of a dwelling, must have a setback from a primary frontage of not less than:</p> <p>(a) 5.5m, or alternatively 1m behind the building line;</p> <p>(b) the same as the building line, if a portion of the building gross floor area is located above the garage or carport; or</p> <p>(c) 1m, if the existing ground level slopes up or down at a gradient steeper than 1 in 5 for a distance of 10m from the frontage.</p>	<input checked="" type="checkbox"/>	<p>Residential subdivision and development.</p>
<p>8.5.2–(A2)</p> <p>A garage or carport not forming part of a dwelling, within 12m of a primary frontage (whether the garage or carport is free-standing) must have a total width of openings facing the primary frontage of not more than 6m or half the width of the frontage (whichever is the lesser).</p>	<input checked="" type="checkbox"/>	<p>Residential subdivision and development.</p>

8.6 Development Standards for Subdivision		
8.6.1 Lot design	Not applicable	Assessment
<p>8.6.1–(A1)</p> <p>Each lot, or a lot proposed in a plan of subdivision, must:</p> <p>(a) have an area of not less than 450m² and:</p> <p>(i) be able to contain a minimum area of 10m x 15m with a gradient not steeper than 1 in 5, clear of:</p> <p>a. all setbacks required by clause 8.4.2 A1, A2 and A3, and 8.5.1 A1 and A2; and</p> <p>b. easements or other title restrictions that limit or restrict development; and</p> <p>(ii) existing buildings are consistent with the setback required by clause 8.4.2 A1, A2 and A3, and 8.5.1 A1 and A2;</p> <p>(b) be required for public use by the Crown, a council or a State authority;</p> <p>(c) be required for the provision of Utilities; or</p> <p>(d) be for the consolidation of a lot with another lot provided each lot is within the same zone.</p>	<input type="checkbox"/>	<p>Compliant.</p> <p>Lot 1 = 675m²</p> <p>Lot 2 = 1,685m²</p> <p>Lot 3 = 2,620m²</p> <p>(a)(i) Non-compliant. Lot 1 shows the building envelope within the area of the restrictive covenant area applicable to 7 Midway Lane.</p> <p>Refer to the “Issues” section of this report.</p> <p>(a)(ii) Compliant. Existing dwellings on Lots 2 & 3 are consistent with all required setbacks.</p> <p>(b) Refer to (a).</p> <p>(c) Refer to (a).</p> <p>(d) Refer to (a).</p>

8.6.1–(A2) Each lot, or a lot proposed in a plan of subdivision, excluding for public open space, a riparian or littoral reserve or Utilities, must have a frontage not less than 12m.	<input type="checkbox"/>	Non-compliant for Lot 1 which would have a frontage of 8.5m. Refer to the “Issues” section of this report.
8.6.1–(A3) Each lot, or a lot proposed in a plan of subdivision, must be provided with a vehicular access from the boundary of the lot to a road in accordance with the requirements of the road authority.	<input type="checkbox"/>	Compliant. Each lot would have a vehicular access from Midway Lane.
8.6.1–(A4) Any lot in a subdivision with a new road, must have the long axis of the lot between 30 degrees west of true north and 30 degrees east of true north.	<input checked="" type="checkbox"/>	No new road.
8.6.2 Roads	Not applicable	Assessment
8.6.2–(A1) The subdivision includes no new roads.	<input checked="" type="checkbox"/>	No new road.
8.6.3 Services	Not applicable	Assessment
8.6.3–(A1) Each lot, or a lot proposed in a plan of subdivision, excluding for public open space, a riparian or littoral reserve or Utilities, must have a connection to a full water supply service.	<input type="checkbox"/>	Compliant. Application was referred to TasWater. Refer to the TasWater Submission to Planning Authority Notice in Annexure 4.
8.6.3–(A2) Each lot, or a lot proposed in a plan of subdivision, excluding for public open space, a riparian or littoral reserve or Utilities, must have a connection to a reticulated sewerage system.	<input type="checkbox"/>	Compliant. Application was referred to TasWater. Refer to the TasWater Submission to Planning Authority Notice in Annexure 4.

8.6.3–(A3) Each lot, or a lot proposed in a plan of subdivision, excluding for public open space, a riparian or littoral reserve or Utilities, must be capable of connecting to a public stormwater system.	<input type="checkbox"/>	Compliant. Application was referred to Council acting in its capacity as the Stormwater Authority. Conditions and Notes to apply to Permit.
--	--------------------------	---

CODES

CODES	NOT APPLICABLE	APPLICABLE
C1.0 Signs Code	<input checked="" type="checkbox"/>	
C2.0 Parking and Sustainable Transport Code	<input type="checkbox"/>	Refer to Table below.
C3.0 Road and Railway Assets Code	<input checked="" type="checkbox"/>	
C4.0 Electricity Transmission Infrastructure Protection Code	<input checked="" type="checkbox"/>	
C5.0 Telecommunications Code	<input checked="" type="checkbox"/>	
C6.0 Local Historic Heritage Code	<input checked="" type="checkbox"/>	
C7.0 Natural Assets Code	<input checked="" type="checkbox"/>	
C8.0 Scenic Protection Code	<input checked="" type="checkbox"/>	
C9.0 Attenuation Code	<input checked="" type="checkbox"/>	
C10.0 Coastal Erosion Hazard Code	<input checked="" type="checkbox"/>	
C11.0 Coastal Inundation Hazard Code	<input checked="" type="checkbox"/>	
C12.0 Flood-Prone Areas Hazard Code	<input checked="" type="checkbox"/>	
C13.0 Bushfire-Prone Areas Code	<input type="checkbox"/>	Refer to Table below.
C14.0 Potentially Contaminated Land Code	<input checked="" type="checkbox"/>	

C15.0 Landslip Hazard Code	<input type="checkbox"/>	Refer to Table below.
C16.0 Safeguarding of Airports Code	<input checked="" type="checkbox"/>	

C2.0 Parking and Sustainable Transport Code

CLAUSE	COMMENT	
C2.5 Use Standards		
C2.5.1 Car parking numbers	Not applicable	Assessment

<p>C2.5.1–(A1)</p> <p>The number of on-site car parking spaces must be no less than the number specified in Table C2.1, excluding if:</p> <p>(a) the site is subject to a parking plan for the area adopted by council, in which case parking provision (spaces or cash-in-lieu) must be in accordance with that plan;</p> <p>(b) the site is contained within a parking precinct plan and subject to Clause C2.7;</p> <p>(c) the site is subject to Clause C2.5.5; or</p> <p>(d) it relates to an intensification of an existing use or development or a change of use where:</p> <p>(i) the number of on-site car parking spaces for the existing use or development specified in Table C2.1 is greater than the number of car parking spaces specified in Table C2.1 for the proposed use or development, in which case no additional on-site car parking is required; or</p>	<input type="checkbox"/>	<p>Compliant. All 3 lots would have ample areas to allow the provisions for 2 car parking spaces.</p> <p>(a)–(d) Not applicable.</p>
--	--------------------------	--

<p>(ii) the number of on-site car parking spaces for the existing use or development specified in Table C2.1 is less than the number of car parking spaces specified in Table C2.1 for the proposed use or development, in which case on-site car parking must be calculated as follows:</p> <p>$N = A + (C - B)$</p> <p>N = Number of on-site car parking spaces required</p> <p>A = Number of existing on site car parking spaces</p> <p>B = Number of on-site car parking spaces required for the existing use or development specified in Table C2.1</p> <p>C = Number of on-site car parking spaces required for the proposed use or development specified in Table C2.</p>		
C2.5.2 Bicycle parking numbers	Not applicable	Assessment
<p>C2.5.2-(A1)</p> <p>Bicycle parking spaces must:</p> <p>(a) be provided on the site or within 50m of the site; and</p> <p>(b) be no less than the number specified in Table C2.1.</p>	<input checked="" type="checkbox"/>	<p>Does not apply to residential subdivision.</p>

C2.5.3 Motorcycle parking numbers	Not applicable	Assessment
<p>C2.5.3-(A1)</p> <p>The number of on-site motorcycle parking spaces for all uses must:</p> <p>(a) be no less than the number specified in Table C2.4; and;</p> <p>(b) if an existing use or development is extended or intensified, the number of on-site motorcycle parking spaces must be based on the proposed extension or intensification provided the existing number of motorcycle parking spaces is maintained.</p>	☒	Does not apply to residential subdivision.
C2.5.4 - Loading bays	Not applicable	Assessment
<p>C2.5.4-(A1)</p> <p>A loading bay must be provided for uses with a floor area of more than 1000m² in a single occupancy.</p>	☒	Does not apply to residential subdivision.
C2.5.5 - Number of car parking spaces within General Residential Zone and Inner Residential Zone	Not applicable	Assessment
<p>C2.5.5-(A1)</p> <p>Within existing non-residential buildings in the General Residential Zone and Inner Residential Zone, on-site car parking is not required for:</p> <p>(a) Food Services uses up to 100m² floor area or 30</p> <p>(b) seats, whichever is the greater; and</p> <p>(c) General Retail and Hire uses up to 100m² floor area, provided the use complies with the hours of operation specified in the relevant Acceptable Solution for the relevant zone.</p>	☒	Does not apply to residential subdivision.

C2.6 Development Standards for Buildings and Works		
C2.6.1 Construction of parking areas	Not applicable	Assessment
<p>C2.6.1–(A1)</p> <p>(a) be constructed with a durable all weather pavement;</p> <p>(b) be drained to a public stormwater system, or contain stormwater on the site; and</p> <p>(c) excluding all uses in the Rural Zone, Agriculture Zone, Landscape Conservation Zone, Environmental Management Zone, Recreation Zone and Open Space Zone, be surfaced by a spray seal, asphalt, concrete, pavers or equivalent material to restrict abrasion from traffic and minimise entry of water to the pavement.</p>	<input type="checkbox"/>	<p>Compliant. The dwelling part of the development has been conditioned accordingly.</p> <p>Does not apply to residential subdivision.</p>
C2.6.2 Design and layout of parking areas	Not applicable	Assessment
<p>C2.6.2–(A1)</p> <p>Parking, access ways, manoeuvring and circulation spaces must either:</p> <p>(a) comply with the following:</p> <p>(i) have a gradient in accordance with <i>Australian Standard AS 2890 – Parking facilities, Parts 1-6</i>;</p> <p>(ii) provide for vehicles to enter and exit the site in a forward direction where providing for more than 4 parking spaces;</p>	<input type="checkbox"/>	<p>Compliant. The parking, access ways for the dwelling have been conditioned accordingly.</p> <p>This does not apply to residential subdivision. No construction of parking, access ways, manoeuvring and circulation spaces required.</p>

<p>(iii) have and access width not less than the requirements in Table C2.2;</p> <p>(iv) have car parking space dimensions which satisfy the requirements in Table C2.3;</p> <p>(v) have a combined access and manoeuvring width adjacent to parking spaces not less than the requirements in Table C2.3 where there are 3 or more car parking spaces;</p> <p>(vi) have a vertical clearance of not less than 1m above the parking surface level; and</p> <p>(vii) excluding a single dwelling, be delineated by line marking or other clear physical means; or</p> <p>(b) comply with <i>Australian Standard AS 2890- Parking facilities, Parts 1-6</i>.</p>		
<p>C2.6.2–(A1.2)</p> <p>Parking spaces provided for use by persons with a disability must satisfy the following:</p> <p>(a) be located as close as practicable to the main entry point to the building;</p> <p>(b) be incorporated into the overall car park design; and</p>	<input checked="" type="checkbox"/>	<p>Does not apply to residential subdivision.</p>

<p>(c) be designed and constructed in accordance with <i>Australian/New Zealand Standard AS/NZS 2890.6:2009 Parking facilities, Off-street parking for people with disabilities</i>.¹</p> <p>¹ Requirements for the number of accessible car parking spaces are specified in part D3 of the National Construction Code 2016</p>		
C2.6.3 Number of accesses for vehicles	Not applicable	Assessment
<p>C2.6.3–(A1)</p> <p>The number of accesses provided for each frontage must:</p> <p>(a) be no more than 1; or</p> <p>(b) no more than the existing number of accesses whichever is the greater.</p>	<input type="checkbox"/>	<p>(a) Compliant. Each lot would have one access provided from Midway Lane.</p> <p>(b) Refer to (a).</p>
<p>C2.6.3–(A2)</p> <p>Within the Central Business Zone or in a pedestrian priority street no new access is provided unless an existing access is removed.</p>	<input checked="" type="checkbox"/>	Not Central Business Zone.
C2.6.4 Lighting of parking areas within the General Business Zone and Central Business Zone	Not applicable	Assessment
<p>C2.6.4–(A1)</p> <p>In car parks within the General Business Zone and Central Business Zone, parking and vehicle circulation roads and pedestrian paths serving 5 or more car parking spaces, which are used outside</p>	<input checked="" type="checkbox"/>	Sites are General Residential Zone.

daylight hours, must be provided with lighting in accordance with clause 3.1 "Basis of Design" and Clause 3.6 "Car parks" in Australian Standards/ New Zealand Standard AS/NZS 1158.3.1:2005 Lighting for roads and public spaces Part 3.1: Pedestrian area (Category P) lighting – Performance and design requirements.		
C2.6.5 Pedestrian access	Not applicable	Assessment
<p>C2.6.5-(A1.1)</p> <p>Uses that require 10 or more car parking spaces must:</p> <p>(a) have a 1m wide footpath that is separated from the access ways or parking aisles, excluding where crossing access ways or parking aisles by:</p> <p>(i) a horizontal distance of 2.5m between the edge of the footpath and the access way or parking aisle; or</p> <p>(ii) protective devices such as bollards, guard rails or planters between the footpath and the access way or parking aisle; and</p> <p>(b) be signed and line marked at points where pedestrians cross access ways or parking aisles; and</p> <p>C2.6.5-(A1.2)</p> <p>In parking areas containing accessible car parking spaces for use by persons with a disability, a footpath having a width not less than 1.5m and a gradient not steeper than 1 in 14 is required from those spaces to the main entry point to the building.</p>	☒	10 or more car parking spaces are not required.

C2.6.6 Loading bays	Not applicable	Assessment
<p>C2.6.6-(A1)</p> <p>The area and dimensions of loading bays and access way areas must be designed in accordance with <i>Australian Standard AS 2890.2-2002 Parking Facilities Part 2: Parking facilities- Off-street commercial vehicle facilities</i>, for the type of vehicles likely to use the site.</p>	☒	Loading bays are not required.
<p>C2.6.6-(A2)</p> <p>The type of commercial vehicles likely to use the site must be able to enter, park and exit the site in a forward direction in accordance with <i>Australian Standard AS2890. 2- 2002 Parking Facilities Part 2: Parking facilities- Off-street commercial vehicle facilities</i>.</p>	☒	Loading bays are not required.
C2.6.7 Bicycle parking and storage facilities within the General Business Zone and Central Business Zone	Not applicable	Assessment
<p>C2.6.7-(A1)</p> <p>Bicycle parking for uses that require 5 or more bicycle spaces in Table C2.1 must:</p> <ul style="list-style-type: none"> (a) be accessible from a road, cycle path, bicycle lane, shared path or access way; (b) be located within 50m from an entrance; (c) be visible from the main entrance or otherwise signed; and (d) be available and adequately lit during the times they will be used, in accordance with Table 2.3 of <i>Australian/New Zealand Standard</i> 	☒	Sites are General Residential Zone.

AS/NZS 1158.3.1: 2005 Lighting for roads and public spaces - Pedestrian area (Category P) lighting - Performance and design requirements.		
<p>C2.6.7-(A2)</p> <p>Bicycle parking spaces must:</p> <p>(a) have dimensions not less than:</p> <p>(i) 1.7m in length;</p> <p>(ii) 1.2m in height; and</p> <p>(iii) 0.7m in width at the handlebars;</p> <p>(b) have unobstructed access with a width of not less than 2m and a gradient not steeper than 5% from a road, cycle path, bicycle lane, shared path or access way; and</p> <p>(c) include a rail or hoop to lock a bicycle that satisfies <i>Australian Standard AS 2890.3-2015 Parking facilities - Part 3: Bicycle parking</i>.</p>	☒	Sites are General Residential Zone.
C2.6.8 Siting of parking and turning areas	Not applicable	Assessment
<p>C2.6.8-(A1)</p> <p>Within an Inner Residential Zone, Village Zone, Urban Mixed Use Zone, Local Business Zone or General Business Zone, parking spaces and vehicle turning areas, including garages or covered parking areas must be located behind the building line of buildings, excluding if a parking area is already provided in front of the building line.</p>	☒	Sites are General Residential Zone.

<p>C2.6.8-(A2)</p> <p>Within the Central Business Zone, on-site parking at ground level adjacent to a frontage must:</p> <p>(a) have no new vehicle accesses, unless an existing access is removed;</p> <p>(b) retain an active street frontage; and</p> <p>(c) not result in parked cars being visible from public places in the adjacent roads.</p>	<input checked="" type="checkbox"/>	<p>Sites are General Residential Zone.</p>
C2.7 Parking Precinct Plan		
C2.7.1 Parking precinct plan	Not applicable	Assessment
<p>C2.7.1-(A1)</p> <p>Within a parking precinct plan, on-site parking must:</p> <p>(a) not be provided; or</p> <p>(b) not be increased above existing parking numbers.</p>	<input checked="" type="checkbox"/>	<p>Parking precinct plan does not apply to the sites.</p>

C13.0 Bushfire-Prone Areas Code

CLAUSE	COMMENT	
C13.5 Use Standards		
C13.5.1. Vulnerable uses	Not Applicable	Assessment
A1 No Acceptable Solution.	<input checked="" type="checkbox"/>	Not a vulnerable use.
A2 An emergency management strategy (vulnerable use) is endorsed by the TFS or accredited person.	<input checked="" type="checkbox"/>	Not a vulnerable use.
A3 A bushfire hazard management plan that contains appropriate bushfire protection measures that is certified by the TFS or an accredited person.	<input checked="" type="checkbox"/>	Not a vulnerable use.
C13.5.2. Hazardous uses	Not Applicable	Assessment
A1 No Acceptable Solution.	<input checked="" type="checkbox"/>	Not a hazardous use.
A2 An emergency management strategy (hazardous use) is endorsed by the TFS or accredited person.	<input checked="" type="checkbox"/>	Not a hazardous use.
A3 A bushfire hazard management plan that contains appropriate bushfire protection measures that is certified by the TFS or an accredited person.	<input checked="" type="checkbox"/>	Not a hazardous use.

C13.6 Development Standards for Subdivision		
C13.6.1 Provision of hazard management areas	Not Applicable	Assessment
<p>A1</p> <p>(a) TFS or an accredited person certifies that there is an insufficient increase in risk from bushfire to warrant the provision of hazard management areas as part of a subdivision; or</p> <p>(b) The proposed plan of subdivision:</p> <p>(i) shows all lots that are within or partly within a bushfire-prone area, including those developed at each stage of a staged subdivision;</p> <p>(ii) shows the building area for each lot;</p> <p>(iii) shows hazard management areas between bushfire-prone vegetation and each building area that have dimensions equal to, or greater than, the separation distances required for BAL 19 in Table 2.4.4 of <i>Australian Standard AS3959–2009 Construction of buildings in bushfire-prone areas</i>; and</p> <p>(iv) is accompanied by a bushfire hazard management plan that addresses all the individual lots and that is</p>	<input type="checkbox"/>	<p>(a) Compliant. In accordance with the Bushfire Management report prepared by ES&D dated 4 May 2023.</p> <p>(b) Compliant. Bushfire management areas are within the property boundaries and would achieve a BAL of 12.5 in accordance with the Bushfire Management report prepared by ES&D dated 4 May 2023.</p> <p>(c) Refer to (b).</p>

<p>certified by the TFS or accredited person, showing hazard management areas equal to, or greater than the separation distances required for BAL 19 in Table 2.4.4 of <i>Australian Standard AS3959-2009 Construction of buildings in bushfire-prone Areas</i>; and</p> <p>(c) if hazard management areas are to be located on land external to the proposed subdivision the application is accompanied by the written consent of the owner of that land to enter into an agreement under section 71 of the Act that will be registered on the title of the neighbouring property providing for the affected land to be managed in accordance with the bushfire hazard management plan.</p>		
C13.6.2 Public and fire fighting access	Not Applicable	Assessment
<p>A1</p> <p>(a) TFS or an accredited person certifies that there is an insufficient increase in risk from bushfire to warrant specific measures for public access in the subdivision for the purposes of fire fighting; or</p> <p>(b) A proposed plan of subdivision showing the layout of roads, fire trails and the location of property access to building areas, is</p>	<p><input type="checkbox"/></p>	<p>(a) Compliant for Lot 3 which would have an insufficient increase in risk.</p> <p>(b) Compliant for Lots 1 and 2. Bushfire Management report prepared by ES&D dated 4 May 2023 advises that the access complies with the relevant table.</p>

<p>included in a bushfire hazard management plan that:</p> <p>(i) demonstrates proposed roads will comply with Table C13.1, proposed property proposed fire trails will comply with Table C13.3 and</p> <p>(ii) is certified by the TFS or an accredited person.</p>		
C13.6.3 Provision of water supply for fire fighting purposes	Not Applicable	Assessment
<p>A1</p> <p>In areas serviced with reticulated water by the water corporation:</p> <p>(a) TFS or an accredited person certifies that there is an insufficient increase in risk from bushfire to warrant the provision of a water supply for fire fighting purposes;</p> <p>(b) A proposed plan of subdivision showing the layout of fire hydrants, and building areas, is included in a bushfire hazard management plan approved by the TFS or accredited person as being compliant with Table C13.4; or</p> <p>(c) A bushfire hazard management plan certified by the TFS or an accredited person demonstrates that the provision of water supply for fire fighting purposes is sufficient to manage the risks to property and lives in the event of a bushfire.</p>	<input type="checkbox"/>	<p>(a) Compliant for Lot 3 which would have an insufficient increase in risk from bushfire to warrant the provision of a water supply for fire fighting purposes.</p> <p>(b) Compliant for Lots 1 and 2. The Bushfire Management report prepared by ES&D dated 4 May 2023 states that the water supply complies with the relevant table.</p> <p>(c) Refer to (b).</p>

<p>A2</p> <p>In areas that are not serviced by reticulated water by the water corporation:</p> <p>(a) The TFS or an accredited person certifies that there is an insufficient increase in risk from bushfire to warrant provision of a water supply for fire fighting purposes;</p> <p>(b) The TFS or an accredited person certifies that a proposed plan of subdivision demonstrates that a static water supply, dedicated to fire fighting, will be provided and located compliant with Table C13.5; or</p> <p>(c) A bushfire hazard management plan certified by the TFS or an accredited person demonstrates that the provision of water supply for fire fighting purposes is sufficient to manage the risks to property and lives in the event of a bushfire.</p>	<input checked="" type="checkbox"/>	<p>The development is serviced by TasWater reticulated water supply.</p>
---	-------------------------------------	--

C15.0 Landslip Hazard Code

C15.5 Use Standards		
C15.5.1 Use within a landslip hazard area	Not Applicable	Assessment
<p>A1</p> <p>No Acceptable Solution.</p>	<input checked="" type="checkbox"/>	
<p>A2</p> <p>No Acceptable Solution.</p>	<input checked="" type="checkbox"/>	

A3 No Acceptable Solution.	<input checked="" type="checkbox"/>	
A4 No Acceptable Solution.	<input checked="" type="checkbox"/>	
C15.6 Development Standards for Buildings and Works		
C15.6.1 Building and works within a landslip hazard area	Not Applicable	Assessment
A1 No Acceptable Solution.	<input checked="" type="checkbox"/>	
C15.6 Development Standards for Subdivision		
C15.7.1 Subdivision within a landslip hazard area	Not Applicable	Assessment
A1 Each lot, or a lot proposed in a plan of subdivision, within a landslip hazard area, must: <ul style="list-style-type: none"> (a) be able to contain a building area, vehicle access, and services, that are wholly located outside a landslip hazard area; (b) be for the creation of separate lots for existing buildings; (c) be required for public use by the Crown, a council or a State authority; or (d) be required for the provision of Utilities. 	<input type="checkbox"/>	<ul style="list-style-type: none"> (a) Non-compliant. The proposed new lot would be within the "Medium" landslip area. Refer to the "Issues" section of this report. (b) Compliant. The subdivision would include the reconfiguration of boundaries for existing buildings. (c) Not applicable. (d) Not applicable.

SPECIFIC AREA PLANS	NOT APPLICABLE	APPLICABLE
CCO-S1.0 Forth Specific Area Plan	<input checked="" type="checkbox"/>	
CCO-S2.0 Leith Specific Area Plan	<input checked="" type="checkbox"/>	
CCO-S3.0 Penguin Specific Area Plan	<input checked="" type="checkbox"/>	
CCO-S4.0 Revell Lane Specific Area Plan	<input checked="" type="checkbox"/>	
CCO-S5.0 Turners Beach Specific Area Plan	<input checked="" type="checkbox"/>	

CCO CODE LISTS	
CCO-Table C3.1 Other Major Roads	This table is not used in this Local Provisions Schedule.
CCO-Table C6.1 Local Heritage Places	This table is not used in this Local Provisions Schedule.
CCO-Table C6.2 Local Heritage Precincts	This table is not used in this Local Provisions Schedule.
CCO-Table C6.3 Local Historic Landscape Precincts	This table is not used in this Local Provisions Schedule.
CCO-Table C6.4 Places or Precincts of Archaeological Potential	This table is not used in this Local Provisions Schedule.
CCO-Table C6.5 Significant Trees	This table is not used in this Local Provisions Schedule.
CCO-Table C8.1 Scenic Protection Areas	Not applicable to this application.
CCO-Table 8.2 Scenic Road Corridors	This table is not used in this Local Provisions Schedule.
CCO-Table C11.1 Coastal Inundation Hazard Bands AHD levels	Not applicable to this application.
CCO-Applied, Adopted or Incorporated Documents	This table is not used in this Local Provisions Schedule.
CCO-Site-Specific Qualifications	This table is used in this Local Provisions Schedule.

Issues –

1 Clause 8.6.1–(A1) – Lot design –

The Planning Scheme’s Acceptable Solution for Clause 8.6.1–(A1) states that “each lot, or a lot proposed in a plan of subdivision must have an area of not less than 450m² and be able to contain a minimum area of 10m x 15m with a gradient not steeper than 1 in 5 clear of all setbacks required by Clauses 8.4.2–(A1), (A2) and (A3) and 8.5.1–(A1) and (A2) and easements or other title restrictions that limit or restrict development and all existing buildings are consistent with the setbacks required by Clauses 8.4.2 and 8.5.1.”

Lot 1 would have a building envelope within an area of land that is subject to a restrictive covenant and a Part 5 Agreement. Therefore, the proposed development is discretionary and relies on an assessment against the applicable, mandatory Performance Criteria.

Planner’s comments:

The covenant and Part 5 Agreement were placed on the Certificate of Title as part of the original subdivision approved in 2009, based on the potential landslip hazards identified in a geotechnical report and approved as part of the subdivision. This is discussed further in this report under the Landslip Hazard Code.

The covenant impacts 7 Midway Lane. The covenant states, “Not to erect, construct or maintain any dwelling, house or outbuilding outside the area marked “CDEFGH””. The reconfiguration of the Title boundaries includes a portion of land currently subject to the restrictive covenant which would form part of the new Lot 1 and includes the building envelope as shown on the Subdivision Plan.

The restrictive covenant forms part of the Schedule of Easements, which means the Council must consider its potential implications.

In order for Council to consider an amendment to the restrictive covenant, the applicant was required to provide a geotechnical report prepared by a suitably qualified person. The geotechnical engineer assessed the development, in accordance with the original restrictions outlined in the 2009 Permit and requirements of the Part 5 accordingly.

It was determined that the proposed building envelope could be achieved based on the findings of the geotechnical report and changes to the existing Schedule of Easements for Lot 3.

Therefore, Lot 1 would include a new restrictive covenant detailing the no excavation area to be shown on the Final Plan of Survey, along with a Part 5 Agreement outlining the limitations for the construction of the dwelling in accordance with the geotechnical report by Tasman Geotechnics dated 2023.

Lot 2 would have a new restrictive covenant added to the Schedule of Easements to include the no excavation area to be shown on the Final Plan of Survey.

Lot 3 would have an amended restrictive covenant area "CDEFGH" with the existing Part 5 Agreement to be transferred over to the new Certificate of Title issued for 7 Midway Lane.

2 *Clause 8.6.1-(A2) – Lot design –*

The Planning Scheme's Acceptable Solution for Clause 8.6.1-(A2) states that "each lot, or a lot proposed in a plan of subdivision, excluding for public open space, a riparian or littoral reserve or Utilities, must have a frontage not less than 12m".

Lots 2 and 3 would have a frontage width of more than 12m, so are compliant with the Acceptable Solution.

Lot 1 would have an 8.5m wide frontage to Midway Lane. Therefore, the proposed development is discretionary and relies on an assessment against the applicable, mandatory Performance Criteria.

As stated in the Planning Scheme's Clause 5.6.4, the planning authority may consider the relevant Objective in an applicable standard to determine whether a use or development satisfies the Performance Criterion for that standard.

The Planning Scheme's Clause 8.6.1 – Lot design Objective states that each lot:

- (a) has an area and dimensions appropriate for use and development in the zone;
- (b) is provided with appropriate access to a road;

- (c) contains areas which are suitable for development appropriate in the zone purpose, located to avoid natural hazards; and
- (d) is orientated to provide solar access for future dwellings.

The Planning Scheme's Performance Criteria for Clause 8.6.1–(P2) states that each lot in a plan of subdivision must be provided with a frontage or legal connection to a road by a right of way arrangement, that is sufficient for the intended use, having regard to:

- (a) the width of frontage proposed, if any;

Planner's comments: All lots would have a separate frontage to Midway Lane with the minimum 3.6m dimension or greater.

- (b) the number of other lots which have the land subject to the right of carriageway as their sole or principal means of access;

Planner's comments: All lots would have a separate 3.6m frontage access to Midway Lane.

- (c) the topography of the site;

Planner's comments: The development sites are relatively steep; however the accesses are located at the bottom of the slope in the flatter section.

- (d) the functionality and useability of the frontage;

Planner's comments: Council, acting as the Road Authority, are satisfied with the access arrangements. Conditions and Notes to be included with the Permit.

- (e) the ability to manoeuvre vehicles on the site; and

Planner's comments: Council, acting as the Road Authority, are satisfied with the access and manoeuvrability arrangements. The subdivision layout plan shows adequate turning capability for each access strip.

- (f) the pattern of development existing on established properties in the area.

Planner's comments: There are varying frontage widths within the Midway Lane area however, because of the configuration,

most of the access widths are less than the 12m and most lots narrow towards the road based on the current land configuration. The pattern of development on established properties in the area consist of single dwellings and associated outbuildings. Most lots in the area are of a larger size due to the landslip hazard potential.

and is not less than 3.6m wide.

Planner's comments: All lots would have a frontage of more than 3.6m.

Conclusion: It is considered that the application has demonstrated compliance with the mandatory Performance Criterion in relation to lot design. Regarding the Objective for this Clause, it is considered that the proposed subdivision can satisfy each part of the Objective. Each lot would have an area and dimensions suitable for residential use and development in the zone; each lot would have a lawful access to Midway Lane; each lot would have an area for building or, in relation to Lots 2 & 3, contain existing development; and each lot would be oriented to provide solar access for future dwellings.

3 *Reliance on C15.0 Landslip Hazard Code –*

The Planning Scheme's Acceptable Solution for Clause C15.7.1–(A1) Subdivision within a landslip hazard area, states that "each lot, or a lot proposed in a plan of subdivision, within a landslip hazard area must be able to contain a building area, vehicle access, and services, that are wholly located outside a landslip hazard area; and be for the creation for the creation of separate lots for existing buildings.

Proposed Lot 1 would be within a landslip hazard area containing both "Low" and "Medium" landslip hazard areas. Therefore, the proposed development is discretionary and relies on an assessment against the applicable, mandatory Performance Criteria.

The Planning Scheme's Performance Criteria for Clause C15.7.1–(P1) Subdivision within a landslip hazard area, states each lot, or a lot proposed in a plan of subdivision, within a landslip hazard area must not create an opportunity for use or development that cannot achieve a tolerable risk from landslip, having regard to:

- (a) Any increase in risk from landslip for adjacent land;
Planner's comment: The application included a Landslip Risk Assessment report prepared by Tasman Geotechnics, dated

1 September 2023, which states *"The proposed subdivision works will not result in any increase in risk from a landslide for adjacent land, assuming the recommendations in the report are followed."*

- (b) The level of risk to use or development arising from an increased reliance on public infrastructure;
Planner's comment: The Landslip Risk Assessment report prepared by Tasman Geotechnics dated 1 September 2023, states *"...the increase in traffic and stormwater/sewerage flows will not materially increase the risk of landslide at the site or surrounds."*
- (c) The need to minimise future remediation works;
Planner's comment: The Landslip Risk Assessment report prepared by Tasman Geotechnics dated 1 September 2023, states *"We do not anticipate any need for future remediation works arising from the proposed development, assuming the recommendations in the report are followed."*
- (d) Any loss or substantial compromise, by a landslide, of access to the lot on or off site;
Planner's comment: The Landslip Risk Assessment report prepared by Tasman Geotechnics, dated 1 September 2023, states *"The proposed development presents no significant risk or loss or substantial compromise of access by landslide, with the only lot site conceivably being affected being 228A Preservation Drive itself."*
- (e) The need to locate building areas outside the landslide hazard area;
Planner's comment: The Landslip Risk Assessment report prepared by Tasman Geotechnics dated 1 September 2023, *"There is no significant parts of the proposed Lot 1 that are outside of landslide hazard areas, and hence the house cannot be located outside the landslide hazard area. Nevertheless, the risk assessment has shown that a tolerable risk level can be achieved for building on the site."*

- (f) Any advice from a State authority, regulated entity or a council;
and

The Council, acting as a Road Authority, have no issues with this proposal. Conditions and notes have been included in the Permit under Infrastructure Services.

- (g) The advice contained in a landslip hazard report.
Planner's comment: The application included a Landslip Risk Assessment report prepared by Tasman Geotechnics dated 1 September 2023. The report states "*Section 6 of this report provides recommendations to ensure the subdivision and development of the site can achieve a tolerable level of risk.*"

Conclusion: It is considered that the application has demonstrated compliance with the mandatory Performance Criterion in relation to the Planning Scheme's *C15.0 Landslip Hazard Code*, through the findings and recommendations made in the Landslip Risk Assessment Report, prepared by Tasman Geotechnics (suitably qualified person). The report assessed the recommendations made in the original report prepared by Pitt & Sherry dated October 2006, and specifically identified the south-western corner of the site as unsuitable for development. Areas east/north-east of the older house (where the new lot is now proposed) are not specifically discussed in the earlier report; it is presumed that development on this part of the site was not under consideration at the time of the original report being prepared.

Regarding the Objective for this Clause, it is considered that the Landslip Risk Assessment report also demonstrates that the proposed subdivision can achieve a tolerable risk in accordance with the recommendations outlined in Section 6 of the report.

4 *Local Government (Building and Miscellaneous Provisions) Act 1993 (LGBMP) –*

Section 84 of The *Local Government (Building and Miscellaneous Provisions) Act 1993 (LGBMP)* provides that a Council does not approve a subdivision where lots do not have the qualities of a minimum lot, any lots smaller than required in a Planning Scheme, or works involving drainage to a drain or culvert belonging to a State road, without State authority.

In this case, the proposal has demonstrated that all lots can satisfy the Planning Scheme's lot size requirement.

Section 85 of the LGBMP provides the Council with power to refuse a subdivision where roads would not be satisfactory, drainage would not be satisfactory, land is not suitable for effluent disposal, site or layout would make servicing unduly expensive, the layout should be altered to include or omit various matters including blind roads, access to the rear of lots, littoral and riparian reserves, preservation of trees and shrubs, and whether adjoining land should be included in the subdivision.

All lots proposed would connect to reticulated services and have access to the road network.

It is considered that the requirements of the LGBMP have been satisfied.

5 *Public Open Space Contribution –*

Section 116 of the LGBMP allows the Council to secure public open space (POS) in a subdivision. The circumstances of when and where, and the form of POS is to be required, are provided for in the Council's *Public Open Space Contributions Policy 2019*.

The Council's Public Open Space Contributions Policy requires a contribution for any residential subdivision where new lots are created. This is either by way of land, where there is a deficiency of public open space, or by a cash-in-lieu payment. In this instance, there is no land required to be taken for public open space.

In accordance with the Public Open Space Contributions Policy, a 5% cash-in-lieu contribution is to be paid, based on the unimproved value of one lot, as only one additional lot is being created. The public open space contribution is required to provide for the provision or improvement of public open space of local, district or regional value. Lot 1 has been the selected lot for the public open space contribution based on the fact that both Lots 2 & 3 are existing and include reconfiguration of boundaries. This will require a condition on the Permit. Public open space contribution for the new lots would be \$1,895.30.

Referral advice –

Referral advice from the various Departments of the Council and other service providers is as follows:

SERVICE	COMMENTS/CONDITIONS
Environmental Health	Not applicable.
Building	Not applicable.
Engineering	Conditions and Notes to be included with the Permit.
TasWater	Submission to Planning Authority Notice to be included with Permit.
Department of State Growth	Not applicable.
Environment Protection Authority	Not applicable.
TasRail	Not applicable.
Heritage Tasmania	Not applicable.
Crown Land Services	Not applicable.
Other	Not applicable.

CONSULTATION

In accordance with s.57(3) of the *Land Use Planning and Approvals Act 1993*:

- . a site notice was posted;
- . letters to adjoining owners were sent; and
- . an advertisement was placed in the Public Notices section of The Advocate.

Representations –

One valid representation was received, a copy of which is provided at Annexure 3.

The representation is summarised and responded to as follows:

MATTER RAISED	COMMENTS
1 The subdivision is located in an area classified as a landslip hazard and as such should not be suitable for building plots.	<p>As discussed above, the proposed subdivision is subject to the Landslip Hazard Code because proposed Lot 1 would be located within the “Low” and “Medium” hazard overlay.</p> <p>The application included a comprehensive Landslip Hazard report prepared by Tasman Geotechnics (a suitably qualified person), that reviewed available reports and maps applicable to the development sites and surrounding lands, site investigations including drilling of boreholes to determine subsurface conditions and assessment of landslide risk assessment based on the findings.</p> <p>The report provided by a suitably qualified person has determined that provided Section 6 recommendations of the report are followed, the development in accordance with the application documents can achieve a tolerable level of risk and, as such, satisfies the objective of the Landslip Hazard Code.</p> <p>A Part 5 Agreement and restrictive covenant would be placed on the Certificate of Title for the new Lot 1 with amendments to the existing restrictive covenant for Lot 3 enforcing the limitations raised in the geotechnical report.</p> <p>The Landslip Hazard report is discussed under the “Issues” section of this report.</p>

RESOURCE, FINANCIAL AND RISK IMPACTS

The proposal has no likely impact on Council resources outside those usually required for assessment and reporting, and possibly costs associated with an appeal against the Council's determination should one be instituted.

CORPORATE COMPLIANCE

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

The Environment and Sustainable Infrastructure

- . Develop and manage sustainable built infrastructure.

CONCLUSION

The representation received does not warrant refusal of the proposed development for Subdivision – 3 residential lots. The proposal has demonstrated satisfactory compliance with the Planning Scheme's relevant Performance Criteria.

The grant of a Permit, subject to conditions, is considered to be justified.

Recommendation –

It is recommended that Application No. DA2023135 for Subdivision – 3 residential lots – Lot design and reliance on C15.0 Landslip Hazard Code at 228A Preservation Drive & 7 Midway Lane, Sulphur Creek be approved, subject to the following conditions:

Subdivision

- 1 The development must be substantially in accordance with the plans by Michell Hodgetts Surveyors, Drawing No. 223049, Revision 4, 2 sheets dated 7 September 2023 and plans by Civilvision Consulting, Project No. 23091, Drawing Nos. 00, G01, C01, C02, C03, C04, & C05 dated 4 July 2023.
- 2 The development must be in accordance with the conditions of TasWater's Submission to Planning Authority Notice, Reference No. TWDA 2023/01353–CC dated 28 September 2023.

- 3 The development must be in accordance with the recommendations of the Landslide Risk Assessment by Tasman Geotechnics, Document Reference TG23119/1 – 01report Rev01 dated 1 September 2023.
- 4 The development must be in accordance with the Bushfire Hazard Report by Environmental Service and Design Pty Ltd, Version No. 3 dated 19 July 2023.
- 5 Public Open Space contribution of \$1,895.30 must be paid prior to the sealing of the Final Plan of Survey. This cash-in-lieu of public open space contribution equates to 5% of the unimproved value of Lot 1.
- 6 Prior to the sealing of the Final Plan of Survey, works associated with the outbuilding on Lots 1 and 2 must be completed and signed off by a Building Surveyor.
- 7 Prior to the sealing of the Final Plan of Survey, the owner of the land must submit and enter into a Part 5 Agreement with the Central Coast Council under Section 71 of the *Land Use Planning and Approvals Act 1993* for Lot 1. The Part 5 Agreement is to set out the following matters, to the satisfaction of the General Manager:
 - (a) Lot 1 is subject to limitations 1 to 15 as outlined in the Landslide Risk Assessment, prepared by Tasman Geotechnics, Document Reference TG23119/1 – 01report Rev01, dated 1 September 2023. The Part 5 Agreement must list all 15 limitations separately.
- 8 Prior to the sealing of the Final Plan of Survey, the Certificate of Title, Title Plan and Schedule of Easements for Lots 2 and 3 must be revised to include the ‘toe zone’ regarding no excavation north of the line, in accordance with Landslide Risk Assessment, prepared by Tasman Geotechnics, Document Reference TG23119/1 – 01report Rev01, dated 1 September 2023.
- 9 The existing Part 5 Agreement associated with CT159739/2 (7 Midway Lane) must be transferred to the new Certificate of Title for Lot 3.
- 10 The existing Road Lot described in CT159739/100 must be transferred to Council as part of the lodgement process with the Lands Title Office, for the Final Plan of Survey and must be at the developer’s expense.

- 11 Execution of the Part 5 Agreement, including drafting and registration of the Agreement against the respective Title, must be at the developer's expense.

Infrastructure Services

- 12 The existing crossover and driveway apron from Midway Lane must be used as road access to Lots 2 and 3.
- 13 The new crossover and driveway apron off Midway Lane for Lot 1 must have a standard minimum 3.6m wide access driveway apron.
- 14 The property access and driveway to Lot 1, must be constructed according to the Tasmanian Standard Drawing TSD-R03-V3 Rural Roads: Typical Property Access and Tasmanian Standard Drawing TSD-R04-V3 Rural Roads: Typical Driveway Profile matching the existing kerb and channel alignments, at the developer's cost.
- 15 Sight triangle areas adjacent to the driveway access to Lot 1 must be kept clear of obstructions to visibility, in accordance with the Tasmanian Standard Drawing TSD-RF-01-v3 Guide to Intersection and Domestic Access Sight Distance Requirements.
- 16 Damage or disturbance to roads, stormwater infrastructures, footpaths, kerb and channel, nature strips or street trees resulting from activity associated with the development must be rectified to the satisfaction of the Council's Director Infrastructure Services.
- 17 Prior to commencement of works, the developer must submit an application 'Install Stormwater Connection Point' for any work associated with existing stormwater infrastructure. Works must be undertaken by the Council, unless alternative arrangements are approved by the Council's Director Infrastructure Services.
- 18 During works and until all exposed soil areas are permanently stabilised against erosion, the developer must minimise on-site erosion and the release of sediment or sediment laden stormwater from the site and work areas in accordance with the 'Soil and Water Management on Standard Building and Construction Sites – Fact Sheet 2' published by the Environment Protection Authority.
- 19 A new underground stormwater connection to the Council's stormwater infrastructure must be provided to service each lot, generally in accordance with the Tasmanian Standard Drawings.

- 20 The proposed development must comply with the Council's *Stormwater Detention Policy 2022*.
- 21 Prior to sealing of the Final Plan of Survey, the developer must complete all infrastructure services works and provide the Council with evidence of completed works, including as-constructed drawings.
- 22 All works or activity listed above must be at the developer's cost.

Dwelling

- 23 The development must be substantially in accordance with the plans by n + b designs, Drawing Nos. A100, A101, A102, A103, A104 and A105 Revision A, dated 9 January 2023.
- 24 Parking, access ways, manoeuvring and circulation spaces must have a gradient in accordance with *Australian Standard AS 2890 - Parking facilities, Parts 1-6*; and be constructed with a durable all-weather pavement.

Infrastructure Services

- 25 Stormwater run-off from buildings and hard surfaces, including from vehicle parking and manoeuvring areas, must be collected and discharged to Council's stormwater infrastructure in accordance with the *National Construction Code 2019* and must not cause a nuisance to neighbouring properties.

Please Note:

- 1 A Planning Permit remains valid for two years. If the use and/or development has not substantially commenced within this period, an extension may be granted if a request is made before this period expires. If the Permit lapses, a new application must be made.
- 2 "Substantial commencement" is the submission and approval of engineering drawings and the physical commencement of infrastructure works on the site, or an arrangement of a Private Works Authority or bank guarantee to undertake such works.

Infrastructure Services

- 3 Prior to commencement of works in the road reservation, the developer must obtain a "Works in Road Reservation (Permit)".

- 4 Prior to commencement of works, the developer must submit an application for "Roadworks Authority" (or a "Private Works Authority"). Roadworks Authority rates as listed in the Council's Fees and Charges register apply.
- 5 Works associated with roads, stormwater infrastructures, footpaths, kerb and channel, nature strips or street trees must be undertaken by the Council, unless alternative arrangements are approved by the Council's Director Infrastructure Services, at the developer's cost.'

The report is supported."

The Executive Services Officer reported as follows:

"A copy of the Annexures referred to in the Town Planner's report has been circulated to all Councillors."

■ Cr Beswick moved and Cr Carpenter seconded, "That Application No. DA2023135 for Subdivision – 3 residential lots – Lot design and reliance on C15.0 Landslip Hazard Code at 228A Preservation Drive & 7 Midway Lane, Sulphur Creek be approved, subject to the following conditions:

Subdivision

- 1 The development must be substantially in accordance with the plans by Michell Hodgetts Surveyors, Drawing No. 223049, Revision 4, 2 sheets dated 7 September 2023 and plans by Civilvision Consulting, Project No. 23091, Drawing Nos. 00, G01, C01, C02, C03, C04, & C05 dated 4 July 2023.
- 2 The development must be in accordance with the conditions of TasWater's Submission to Planning Authority Notice, Reference No. TWDA 2023/01353-CC dated 28 September 2023.
- 3 The development must be in accordance with the recommendations of the Landslide Risk Assessment by Tasman Geotechnics, Document Reference TG23119/1 – 01report Rev01 dated 1 September 2023.
- 4 The development must be in accordance with the Bushfire Hazard Report by Environmental Service and Design Pty Ltd, Version No. 3 dated 19 July 2023.
- 5 Public Open Space contribution of \$1,895.30 must be paid prior to the sealing of the Final Plan of Survey. This cash-in-lieu of public open space contribution equates to 5% of the unimproved value of Lot 1.

- 6 Prior to the sealing of the Final Plan of Survey, works associated with the outbuilding on Lots 1 and 2 must be completed and signed off by a Building Surveyor.
- 7 Prior to the sealing of the Final Plan of Survey, the owner of the land must submit and enter into a Part 5 Agreement with the Central Coast Council under Section 71 of the *Land Use Planning and Approvals Act 1993* for Lot 1. The Part 5 Agreement is to set out the following matters, to the satisfaction of the General Manager:
 - (a) Lot 1 is subject to limitations 1 to 15 as outlined in the Landslide Risk Assessment, prepared by Tasman Geotechnics, Document Reference TG23119/1 – 01report Rev01, dated 1 September 2023. The Part 5 Agreement must list all 15 limitations separately.
- 8 Prior to the sealing of the Final Plan of Survey, the Certificate of Title, Title Plan and Schedule of Easements for Lots 2 and 3 must be revised to include the ‘toe zone’ regarding no excavation north of the line, in accordance with Landslide Risk Assessment, prepared by Tasman Geotechnics, Document Reference TG23119/1 – 01report Rev01, dated 1 September 2023.
- 9 The existing Part 5 Agreement associated with CT159739/2 (7 Midway Lane) must be transferred to the new Certificate of Title for Lot 3.
- 10 The existing Road Lot described in CT159739/100 must be transferred to Council as part of the lodgement process with the Lands Title Office, for the Final Plan of Survey and must be at the developer’s expense.
- 11 Execution of the Part 5 Agreement, including drafting and registration of the Agreement against the respective Title, must be at the developer’s expense.

Infrastructure Services

- 12 The existing crossover and driveway apron from Midway Lane must be used as road access to Lots 2 and 3.
- 13 The new crossover and driveway apron off Midway Lane for Lot 1 must have a standard minimum 3.6m wide access driveway apron.
- 14 The property access and driveway to Lot 1, must be constructed according to the Tasmanian Standard Drawing TSD-R03-V3 Rural Roads: Typical Property Access and Tasmanian Standard Drawing TSD-R04-V3 Rural Roads: Typical Driveway Profile matching the existing kerb and channel alignments, at the developer's cost.

- 15 Sight triangle areas adjacent to the driveway access to Lot 1 must be kept clear of obstructions to visibility, in accordance with the Tasmanian Standard Drawing TSD-RF-01-v3 Guide to Intersection and Domestic Access Sight Distance Requirements.
- 16 Damage or disturbance to roads, stormwater infrastructures, footpaths, kerb and channel, nature strips or street trees resulting from activity associated with the development must be rectified to the satisfaction of the Council's Director Infrastructure Services.
- 17 Prior to commencement of works, the developer must submit an application 'Install Stormwater Connection Point' for any work associated with existing stormwater infrastructure. Works must be undertaken by the Council, unless alternative arrangements are approved by the Council's Director Infrastructure Services.
- 18 During works and until all exposed soil areas are permanently stabilised against erosion, the developer must minimise on-site erosion and the release of sediment or sediment laden stormwater from the site and work areas in accordance with the 'Soil and Water Management on Standard Building and Construction Sites - Fact Sheet 2' published by the Environment Protection Authority.
- 19 A new underground stormwater connection to the Council's stormwater infrastructure must be provided to service each lot, generally in accordance with the Tasmanian Standard Drawings.
- 20 The proposed development must comply with the Council's *Stormwater Detention Policy 2022*.
- 21 Prior to sealing of the Final Plan of Survey, the developer must complete all infrastructure services works and provide the Council with evidence of completed works, including as-constructed drawings.
- 22 All works or activity listed above must be at the developer's cost.

Dwelling

- 23 The development must be substantially in accordance with the plans by n + b designs, Drawing Nos. A100, A101, A102, A103, A104 and A105 Revision A, dated 9 January 2023.
- 24 Parking, access ways, manoeuvring and circulation spaces must have a gradient in accordance with *Australian Standard AS 2890 - Parking facilities, Parts 1-6*; and be constructed with a durable all-weather pavement.

Infrastructure Services

- 25 Stormwater run-off from buildings and hard surfaces, including from vehicle parking and manoeuvring areas, must be collected and discharged to Council's stormwater infrastructure in accordance with the *National Construction Code 2019* and must not cause a nuisance to neighbouring properties.

Please Note:

- 1 A Planning Permit remains valid for two years. If the use and/or development has not substantially commenced within this period, an extension may be granted if a request is made before this period expires. If the Permit lapses, a new application must be made.
- 2 "Substantial commencement" is the submission and approval of engineering drawings and the physical commencement of infrastructure works on the site, or an arrangement of a Private Works Authority or bank guarantee to undertake such works.

Infrastructure Services

- 3 Prior to commencement of works in the road reservation, the developer must obtain a "Works in Road Reservation (Permit)".
- 4 Prior to commencement of works, the developer must submit an application for 'Roadworks Authority' (or a 'Private Works Authority'). Roadworks Authority rates as listed in the Council's Fees and Charges register apply.
- 5 Works associated with roads, stormwater infrastructures, footpaths, kerb and channel, nature strips or street trees must be undertaken by the Council, unless alternative arrangements are approved by the Council's Director Infrastructure Services, at the developer's cost."

Carried unanimously

309/2023 Public question time

The Mayor introduced public question time at 6.39pm.

Via letter – Lesley Lyons – Leith

Question 1 –

“The council has been aware since April 2021, there are concerns regarding any possible shared pathway/bicycle path that might be constructed along Leith Road, Leith and my public question to the council on 24 January 2022 included “...when did the Council consult with Leith residents regarding a Forth/Leith shared pathway and budget?” and the council response included “The design or route for a pathway linking Forth via Turners Beach or Leith has not been identified yet. This will be undertaken sometime in the future and will include discussions with the community.”, it has been discovered the Forth Community Representatives Committee Minutes of the meeting held on 3 February 2022 states “Coastal Shared Pathway – Turners Beach to Forth ... Very preliminary work had identified two possible route options...”, how and when did the council advise Leith residents “Very preliminary work had identified two possible route options...”?”

Response –

The Council apologises for any confusion caused by the earlier responses and incorrect listing of a Forth to Leith pathway in its 2021–2022 Capital Works Budget.

The very preliminary plan mentioned at the Forth Community Representatives meeting dated 3 February 2022 was a reference to a concept plan from 2012. The Council did not formally consult or advise Leith residents as the plan was an internal working document developed to understand the potential costs for various pathway sections along the Central Coast area.

As discussed at the Forth Community Representatives meeting “any possible pathway link to Forth requires significant consultation and feasibility study”. Please be assured that if this project is progressed, consultation with the community will occur.

Question 2 –

“The Forth Community Representatives Committee Minutes of the meeting held on 3 February 2022 states “Coastal Shared Pathway – Turners Beach to Forth ... Very preliminary work had identified two possible route options...”, what are these possible route options and will the council promptly provide me copies of documents/plans etc detailing/illustrating these possible route options?”

Response –

The two route options are either via Forth Road or Leith Road, being the only two roadways leading into Forth from the coastal shared pathway route.

The preliminary concept plan from 2012 will be forwarded to you following this meeting, noting it is not an approved plan and simply highlights Forth Road and Leith Road as possible routes, with no detail of feasibility or any design detail.

Via email – Greg Cahill – Ulverstone

Question –

“Does the council have any plans to have an EV charging station installed in Ulverstone?”

Response –

The Council has recently identified, under one of the five core pillars of our term plan Our Place – Our Future: First Steps, a focus on Transport & Connectivity, with one of several priorities for the next 3.5 years being an *Electric Vehicle Plan*.

Via email – Debbie Young – Penguin

Questions 1 and 2 –

“Would it be possible to have public toilets installed at the Penguin Surf Lifesaving Club?”

We have recently shifted into the area and were disappointed when at the beach near the surf club with our grandchildren and there were no public toilets or change rooms available for use! The play area and picnic tables are great.

I think it is the only surf club I have been to that doesn't have public facilities.

Sorry to go on, but maybe upgrade the play area a bit also, add a basketball hoop somewhere maybe?”

Response –

The Penguin Surf Life Saving Club had originally undertaken a master-planning process that included public facilities, for which they were intending to seek State and Commonwealth funding. Council was committed to supporting their vision for the precinct and building.

Over recent years it became apparent that this process had stalled. With the opening of the shared pathway and pending obligations under the State's Child Safety and Wellbeing Framework, it is our intent in the coming year to work with the State Government and others toward the design of appropriate facilities with community access.

Without external funding support, these facilities will be considered within budget forecasts.

In the interim, Council is considering temporary amenities at this location while the options for a permanent solution are investigated.

Playground equipment is to be considered as part of the review of Council's Open Space and Recreation Plan.

Questions and responses concluded at 6.44pm.

INFRASTRUCTURE SERVICES

310/2023 Tender for resealing of urban and rural roads 2023–2024

The Director Infrastructure Services reported as follows:

“PURPOSE

The purpose of this report is to make recommendation on tenders received for the 2023–2024 urban and rural roads resealing program. Works will include the resealing of 3.4km of urban roads, 8.8km of rural roads, and two car parks (Penguin Sports Complex and Haywoods Reserve).

BACKGROUND

For sealing of Council roads and associated projects there is an established practice of calling for expressions of interest from suppliers to be listed on a Multiple Use Register for a three-year term.

Expressions of interest for sprayed bituminous surfacing were invited on 30 June 2021 as part of the Council’s Standing Tenders for 2021–2024. Submissions were received from Hardings Hotmix, Roadways Pty Ltd, Fulton Hogan Industries Pty Ltd and Downer EDI Pty Ltd.

All four companies were placed on the Multiple Use Register after being assessed for compliance.

The registered companies were invited on 13 September 2023, via the Council’s on-line e-tendering portal, Tenderlink, to provide tenders on a schedule of rates basis for the resealing of urban and rural roads and car parks during 2023–2024. Tenders closed at 2.00pm on Wednesday, 27 September 2023.

DISCUSSION

Fulton Hogan Industries Pty Ltd, Hardings Hotmix Pty Ltd and Roadways submitted tenders via Tenderlink as follows (excluding GST):

TENDERER	PRICE \$ (EXCL GST)
Hardings Hotmix Pty Ltd	\$727,092.37
Fulton Hogan Industries Pty Ltd	\$820,041.81
Roadways Pty Ltd	\$911,398.18
<i>BUDGET</i>	<i>\$1,180,000.00</i>

Initial verification of price extensions revealed no mathematical errors.

The following weighted tender assessment criteria was used to evaluate the tenders:

Compliance with tender documents	5%
WHS policy and record	5%
Proposed construction period	20%
Previous experience	20%
Tender price	45%
Locality of business	5%

Based on the evaluation, Hardings Hotmix Pty Ltd was assessed as the preferred tender.

A copy of the confidential tender assessment is appended to this report.

CONSULTATION

This item has utilised the Council's Multiple Use Register for sprayed bituminous sealing in an invited tendering process.

RESOURCE, FINANCIAL AND RISK IMPACT

The total budget for urban and rural resealing and the two car parks for 2023–2024 is \$1,180,000. The tender from Hardings Hotmix Pty Ltd of \$727,092.37 can be accommodated within the budget, with a balance of \$452,907.63.

The \$452,907.63 balance is utilised for reseal preparation works carried out by the Council's works operations, Council's overheads and contract contingency. Additional roads are also added to the reseal contract based on the schedule of rates.

CORPORATE COMPLIANCE

The Central Coast Strategic Plan 2014–2024 includes the following objectives:

A Connected Central Coast

- . Provide for a diverse range of movement patterns
- . Connect the people with services

The Environment and Sustainable Infrastructure

- . Develop and manage sustainable built infrastructure

Council Sustainability and Governance

- . Improve service provision.

CONCLUSION

It is recommended that the Council approve the schedule of rates tender from Hardings Hotmix Pty Ltd for the sum of \$727,092.37 excluding GST, for urban and rural road and car park resealing 2023–2024."

The Executive Services Officer reported as follows:

"A copy of the confidential tender assessment has been circulated to all Councillors."

■ Cr Hiscutt moved and Cr Wylie seconded, "That the Council approve the schedule of rates tender from Hardings Hotmix Pty Ltd for the sum of \$727,092.37 excluding GST, for urban and rural road and car park resealing 2023–2024."

Carried unanimously

CORPORATE SERVICES

311/2023 Leasing of 46 Main Road, Penguin

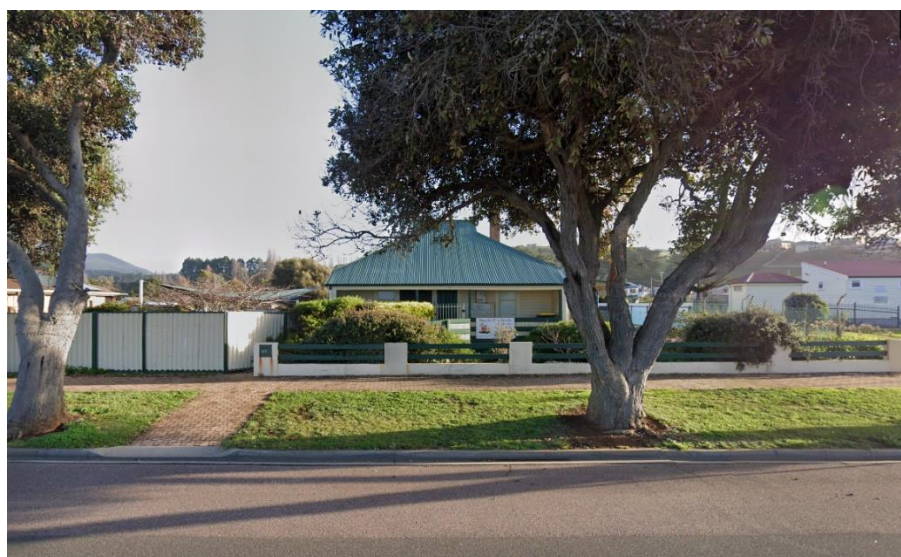
The Director Corporate Services reported as follows:

“PURPOSE

This report aims to assist the Council in determining the future lease and use of 46 Main Road, Penguin.

BACKGROUND

The property at 46 Main Road, Penguin, has been in Council ownership for many years. The property is prescribed in Certificate of Title Volume 39985 Folio 8.



The building, built in 1928, is the former Station Master's house and is heritage-listed. Historically, the building has been utilised for a children's play centre by the Penguin Play Centre Parents and Friends Association. They surrendered their licence some 10 years ago. The property more recently was leased to St Giles between July 2017 and June 2022.

The building is in good condition but underutilised, with Playgroup Tasmania being the primary user since October 2022. The building is used on a casual hire basis on Monday mornings only.

Whilst the building is fit for use as a play centre it would need work for any proposed alternative use.

DISCUSSION

The Council must make decisions in the community's best interests regarding the appropriate allocation of resources. As community needs change over time, it makes sense for the Council to consider those changing needs and ensure that its investment in assets is provided in an economical way and results in value for money for the community.

The Council has been approached by a proponent to lease the building to open and operate a play centre (a copy of the confidential proposal is appended to this report). Little Penguins Play Centre is proposed to run as a not-for-profit occasional care centre during school terms and is proposed to be open between 8.30am and 3.30pm, four days per week. These hours would facilitate the continuation of the Playgroup Tasmania utilisation on Mondays.

Playgroup Tasmania and the proposed new leaseholder have met and indicated a willingness to work together and share the buildings.

With the Council's endorsement, the property is proposed to be leased for up to five years, including options for renewal. Whilst the building will be shared, it is proposed that the new service provider be the new leaseholder. The new leaseholder would then enter a licence agreement with Playgroup Tasmania for the continued operation of Playgroup on Mondays.

Whilst the new lease places the Council in a better financial position than the current situation (refer to the Resource, Financial and Risk Impacts section of this report), it would also be prudent for the Council to consider the proposed lease in the context of the Council's plans to review its property portfolio.

The new lease would facilitate a service for which there is community value and need; however, this need can be met effectively in other ways, e.g. private ownership of other non-Council properties. The community benefit of the building resides in its heritage value as the old Station Master's house and its nostalgia for those who have utilised the building over the years as a play centre for their children.

The new lease would enable greater access and benefit to the community in that families will have access to the heritage-listed building and its prime location. The property's location also lends itself to continued public ownership through its prime waterfront location and is next door to the Penguin Railway Station (also heritage listed).

CONSULTATION

The Council discussed this matter at its workshop on 25 September 2023.

Section 177 of the *Local Government Act 1993* (the Act) addresses the “sale and disposal of land”. Subsection 1 states, “A council may sell, lease, donate, exchange or otherwise dispose of land owned by it, other than public land, in accordance with this section”.

Section 177 also requires the Council to obtain a valuation of the land from the Valuer-General or a person qualified to practise as a land valuer and that a decision by the Council under this section must be made by an absolute majority.

The property is not identified as “public land” therefore, the Council is not required to comply with section 178 of the Act, which involves publicly advertising the Council’s intentions.

Council Officers have met with the proposed new service provider and Playgroup Tasmania on site, and there are no foreseeable barriers to the groups being able to share the space.

RESOURCE, FINANCIAL AND RISK IMPACTS

The current hire fee for the building is \$105. The Council offers a discounted rate to community and not-for-profit groups of 50% (in line with the Council’s approved fees and charges schedule). The maximum annual user fee based on current usage for the facility is approximately \$2,500 (paid by Playgroup Tas).

The current ownership cost to the Council, including annual depreciation expense, is \$5,637 annually.

Whilst a formal valuation has not yet been sought to support this decision, this will occur prior to entering the lease. The property’s annual assessed value for rating purposes is \$14,300. This is the estimated market rental value.

It is proposed that the lease amount be subject to negotiation on the basis that it be no less than the equivalent rate if the building were to be hired daily, five days a week, at the current community rate. This is estimated to be between \$6,000 and \$12,600 (depending on the number of weeks the building is utilised each year). The most recent tenancy of the building was \$6,000 per annum (in 2022).

The new lessee would be responsible for passing the user charge to Playgroup Tasmania for use under the proposed licence agreement at the Council’s prescribed community rate.

CORPORATE COMPLIANCE

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

The Shape of the Place

- Conserve the physical environment in a way that ensures we have a healthy and attractive community.

A Connected Central Coast

- Connect the people with services
- Improve community well-being.

Council Sustainability and Governance

- Improve the Council's financial capacity to sustainably meet community expectations.

CONCLUSION

The property at 46 Main Road, Penguin, has been underutilised since 2022, and the proposed lease represents an opportunity for greater access to the building by families. It will also provide an improved financial outcome to the community, in that the annual cost of owning the building will be fully covered by the rental income.

It is recommended that the Council authorise the General Manager to negotiate and enter into a lease agreement for the property at 46 Main Road, Penguin, subject to the following conditions:

- 1 The period of the lease agreement is to be no longer than five years, including options for renewal.
- 2 The value of the lease agreement is to be no less than the estimated equivalent cost based on the daily user hire rate for community groups per annum, or no less than \$6,000 per annum, whichever is the greater.
- 3 The lessee will enter into a licence agreement with Playgroup Tasmania providing for their continued use of the facility, at a cost equivalent to the current community rate."

The Executive Services Officer reported as follows:

"A copy of the confidential letter of proposal has been circulated to all Councillors."

■ Cr Carpenter moved and Cr Diprose seconded, “That the Council authorise the General Manager to negotiate and enter into a lease agreement for the property at 46 Main Road, Penguin, subject to the following conditions:

- 1 The period of the lease agreement is to be no longer than five years, including options for renewal.
- 2 The value of the lease agreement is to be no less than the estimated equivalent cost based on the daily user hire rate for community groups per annum, or no less than \$6,000 per annum, whichever is the greater.
- 3 The lessee will enter into a licence agreement with Playgroup Tasmania providing for their continued use of the facility, at a cost equivalent to the current community rate.”

Carried unanimously and by absolute majority

312/2023 Audited annual Financial Report for the year ended 30 June 2023

The Director Corporate Services made a verbal correction to her report in the ‘Council’s operational performance’ section. Where the report stated that ‘For the last five years, the Council has budgeted for an underlying operating surplus but has delivered operating deficits’, the report should reflect that the Council budgeted for a deficit in 2021. The Director then provided further verbal background on her report.

The report has been updated in the minutes to reflect the Director’s correction.

The Director Corporate Services reported as follows:

“PURPOSE

This report aims to enable the Council to receive the audited annual Financial Report for the year ended 30 June 2023.

BACKGROUND

The audited annual Financial Report has been prepared in accordance with the requirements of the *Local Government Act 1993*, the *Audit Act 2008* and relevant Accounting Standards.

The Audit Opinion and the Financial Report are appended to this report.

Section 72 of the *Local Government Act 1993* requires the Council to prepare an Annual Report containing the annual Financial Report and other statutory requirements. The Annual Report must be considered at the Annual General Meeting, which is to be held no later than 15 December.

The annual Financial Report is required to be prepared in accordance with applicable Accounting Standards; Section 84 of the *Local Government Act 1993* and the *Audit Act 2008*.

The *Audit Act 2008* requires that the Financial Report is to be prepared within 45 days of the end of the financial year and forwarded to the Auditor-General as soon as practicable. The Tasmanian Audit Office then has a further 45 days to complete the audit of the statements.

Section 84(4) of the *Local Government Act 1993* requires that “the general manager is to ensure that the certified financial statements are tabled at a meeting of the council as soon as practicable”.

DISCUSSION

The annual Financial Statements fully comply with the Accounting Standards and the Council’s statutory obligations and have been audited by the Tasmanian Audit Office. The Assistant Auditor-General issued the audit opinion on 28 September 2023.

This is the first opportunity for the certified Financial Report to be provided formally to Council.

The Financial Report comprises four financial statements, together with notes to the accounts. The notes provide additional detail and explanation to the financial statements.

The four primary financial statements are:

- Statement of Profit or Loss and Other Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity; and
- Statement of Cash Flows.

Council’s operational performance –

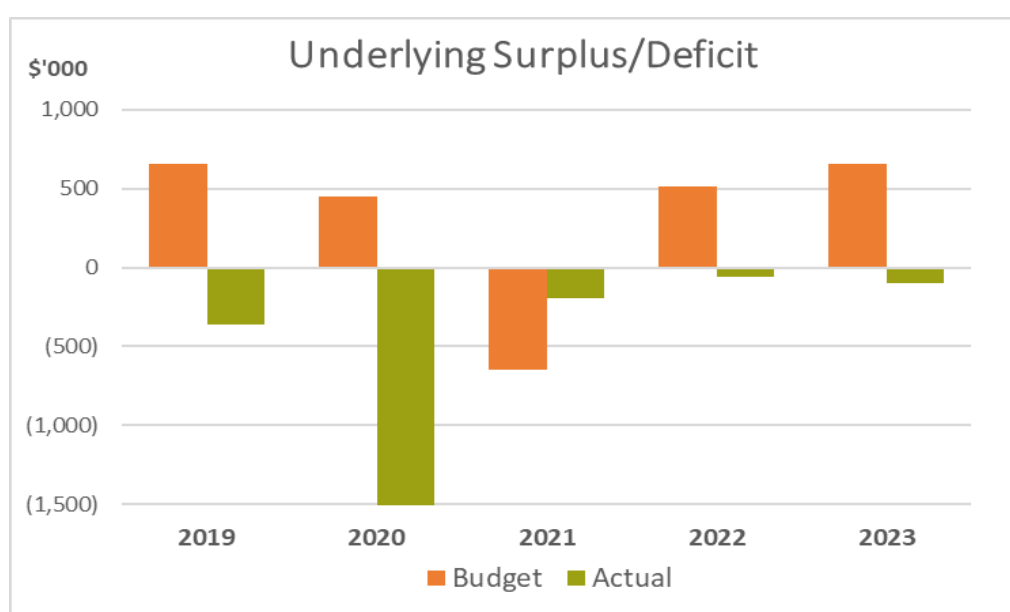
The Council has delivered an underlying deficit of \$102,000 for the 2022–2023 year against a budgeted \$656,000 surplus.

The underlying result is an important measure of financial sustainability. The intent of the underlying result is to show the Council’s result for usual day-to-day operations, removing extraneous factors that can mask the true underlying operating performance.

The Council aims for at least a break-even position each year where its recurrent operating income equals its recurrent operating expenditure.

While the underlying result for the 2022–2023 year is equal to less than 1% of the Council’s recurrent operating expenditure, it does need to be corrected for the Council to maintain a strong financial position over the medium and longer term.

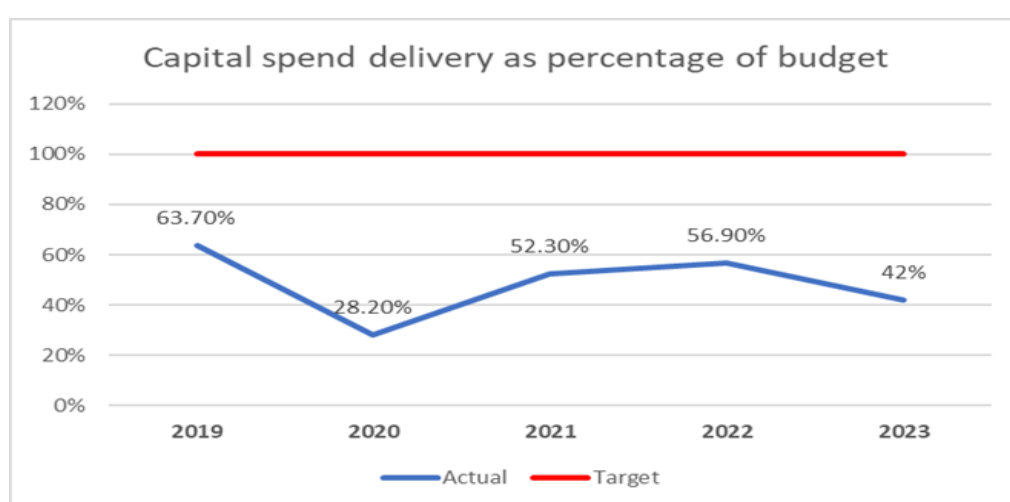
With the exception of 2021, for the last five years the Council has budgeted for an underlying operating surplus but has delivered operating deficits.



The Finance Team is undertaking a comprehensive budget review to test its budgeting assumptions and reliability of the 2023–2024 budget. A budget reset serves as an opportunity to enhance financial decision-making, providing the Council with the necessary insights to return the organisation’s operating position to a sustainable one.

Capital expenditure –

The Council delivered \$10.4 million in capital expenditure during 2022–2023 against a budget of \$24.7 million. This equates to a delivery performance of 42% against budget and a drop in the value of capital projects delivered compared to the prior year of approximately \$5 million. This is a continuation of an underspend against the budget in recent years. The percent delivered against budget set is a metric reported by the Auditor-General to Parliament each year.



There were some mitigating circumstances influencing the delivery of the capital program, including a lack of engineering resources due to vacancies, contractor availability and resources diverted to flood mitigation. However these are not the key drivers of low delivery performance. The budgeting approach is the main driver, with projects fully provided for in the budget that were unlikely to be delivered in full.

Strategic projects, by nature, take longer than 12 months, and they should be staged from a budgeting perspective. This is an area of improvement that the Council is working on with the aim of creating a three-year rolling budget that more accurately reflects estimated delivery timeframes. This will also assist in managing community expectations.

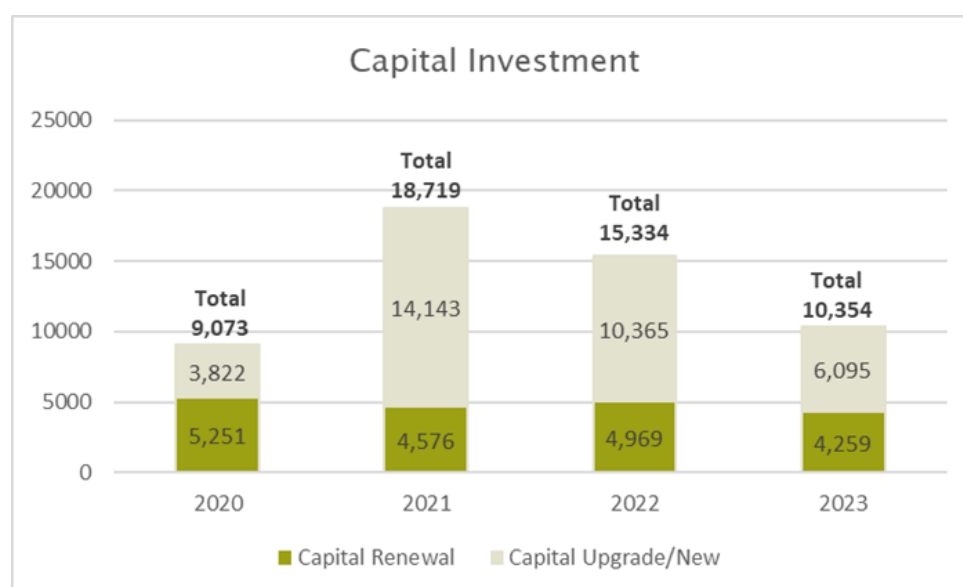
Asset sustainability ratio –

The Asset Sustainability Ratio measures the rate at which the Council has been maintaining existing assets relative to its annual depreciation expense.

Whilst it is not essential to achieve 100% every year it is important that the Council's spend is aligned to our annual depreciation costs over the longer term. This is to ensure we are renewing and replacing our existing assets at an appropriate rate.

In 2022–2023 the Council achieved an asset sustainability target of 50% against a benchmark of 100%. An important observation in this result is that approximately \$2.8 million in renewal and upgrade projects allowed for in the budget was not spent.

The split of capital spend between renewal and upgrade/new is outlined in the graph below.



Asset consumption ratio –

The asset consumption ratio indicates the levels of service potential available on existing infrastructure managed. The higher the percentage, the greater future service potential available to provide services to ratepayers. A ratio of above 60% may represent a low sustainability risk and less than 40% a high sustainability risk. The Council has a ratio benchmark target of 60% for its asset classes and is currently achieving this for all classes other than buildings and bridges, indicating 54% and 67% respectively. Overall, the weighted asset consumption ratio across all classes is consistent with last year.



Balance sheet –

	BUDGET 22–23 \$'000	ACTUAL 22–23 \$'000
Total assets	586,578	647,942
Total liabilities	20,648	20,892
NET ASSETS	565,930	627,050
Cash and funds invested	8,760	17,039

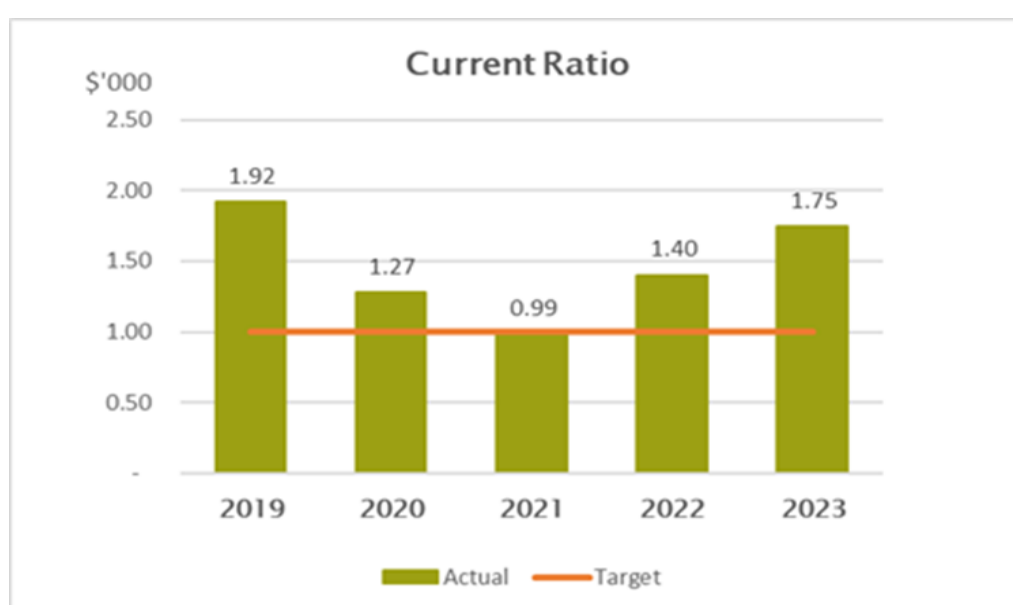
The total net worth of the Council increased by \$62.5 million at 30 June 2023. The majority of the increase relates to the net asset revaluation increment of \$53.6 million for Roads, Drainage, Footpath, Car Park and Bridge asset classes that were revalued in 2022–2023.

Cash and investment funds increased to \$17 million as at 30 June 2023 – an increase of \$4 million over the previous year.

Total liabilities have remained relatively consistent over the last two years, with the only movement representing the additional \$2.2 million borrowings to support the Council's contribution to the Coastal Pathway project.

Current ratio –

The current ratio is a measure of Council's liquidity. Council must maintain liquidity to ensure that it can meet its financial obligations as and when they fall due. It does so by ensuring its short-term assets held are greater than its short-term liabilities. Council's current ratio result is strong and demonstrates that Council can meet its financial liabilities comfortably.

*CONSULTATION*

The draft Financial Statements were considered at the Audit Panel meeting held on 17 August 2023 and the audited Financial Report will be provided to the Audit Panel for information at its next meeting.

RESOURCE, FINANCIAL AND RISK IMPACTS

While the annual Financial Report deals with the finances of the Council, there are no direct financial consequences or risks in receiving this report.

CORPORATE COMPLIANCE

The Central Coast Strategic Plan 2014–2024 includes the following strategies and key actions:

Council Sustainability and Governance

- . Improve corporate governance
- . Improve service provision
- . Improve the Council's financial capacity to sustainably meet community expectations.

CONCLUSION

The audited annual Financial Report for the year ended 30 June 2023 provides detailed information as to the Council's financial performance and position.

The result for the year is disappointing but not unexpected in that it represents a continuation of the organisation's performance in recent years, which is highlighted in the report of the Auditor General (presented to the Council in August 2023).

The Council has made underlying operating deficits for the past five years. A couple of these deficits can be attributed to the exceptional circumstances of the COVID-19 pandemic; however, there is an emerging trend of a widening gap between the budget set and the actual results delivered.

The deficit reported for 2022-23 is not significant in the context of the Council's overall operating expenditure (less than 1%). Of greater concern is the material variance to budget, the basis for which the current year's budget has been set. This signals the need for a comprehensive budget reset to ensure the operating budget for 2023-24 is reliable.

It will serve as an opportunity to enhance the Council's financial decision-making and help manage community expectations in terms of when projects will be delivered. The Council's underlying operating position must be corrected to return to a sustainable operating position and to ensure that the organisation has the required capabilities to drive its success into the future."

The Executive Services Officer reported as follows:

"A copy of the Financial Report for the year ended 30 June 2023 and the Audit Opinion has been circulated to all Councillors."

■ Cr Viney moved and Cr Diprose seconded, "That the Council receive the audited Financial Report for the year ended 30 June 2023 (a copy being appended to and forming part of the minutes)."

Carried unanimously

313/2023 Statutory determinations

The Director Corporate Services reported as follows:

“A Schedule of Statutory Determinations made during the month of September 2023 is submitted to the Council for information. The information is reported in accordance with approved delegations and responsibilities.”

The Executive Services Officer reported as follows:

“A copy of the Schedule has been circulated to all Councillors.”

■ Cr Carpenter moved and Cr Lehmann seconded, “That the Schedule of Statutory Determinations (a copy being appended to and forming part of the minutes) be received.”

Carried unanimously

314/2023 Quarterly financial statements

The Director Corporate Services reported as follows:

“The following quarterly financial statements of the Council for the period ended 30 September 2023 are submitted for consideration:

- . Summary of Rates and Fire Service Levies;
- . Statement of Comprehensive Income; and
- . Statement of Financial Position.”

The Executive Services Officer reported as follows:

“Copies of the quarterly financial statements have been circulated to all Councillors.”

■ Cr Smith moved and Cr Viney seconded, “That the quarterly financial statements (copies being appended to and forming part of the minutes) be received.”

Carried unanimously

CLOSURE OF MEETING TO THE PUBLIC

315/2023 Meeting closed to the public

The Executive Officer reported as follows:

“The *Local Government (Meeting Procedures) Regulations 2015* provide that a meeting of a council is to be open to the public unless the council, by absolute majority, decides to close part of the meeting because one or more of the following matters are being, or are to be, discussed at the meeting.

Moving into a closed meeting is to be by procedural motion. Once a meeting is closed, meeting procedures are not relaxed unless the council so decides.

It is considered desirable that the following matters be discussed in a closed meeting:

Matter	<i>Local Government (Meeting Procedures) Regulations 2015</i> reference
Confirmation of closed session minutes	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential
Minutes and notes of other organisations and committees of the Council: <ul style="list-style-type: none"> • Mersey-Leven Municipal Emergency Management Committee – meeting held 14 June 2023; • Cradle Coast Authority Board – meeting held 17 August 2023; and • Cradle Coast Authority Representatives – meeting held 12 September 2023. 	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential.”

■ Cr Beswick moved and Cr Wylie seconded, “That the Council close the meeting to the public to consider the following matters, they being matters relating to:

Matter	<i>Local Government (Meeting Procedures) Regulations 2015</i> reference
Confirmation of closed session minutes	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential
Minutes and notes of other organisations and committees of the Council: <ul style="list-style-type: none"> • Mersey-Leven Municipal Emergency Management Committee – meeting held 14 June 2023; • Cradle Coast Authority Board – meeting held 17 August 2023; and • Cradle Coast Authority Representatives – meeting held 12 September 2023. 	15(2)(g) Information of a personal and confidential nature or information provided to the council on the condition it is kept confidential.”

Carried unanimously and by absolute majority

The Executive Services Officer further reported as follows:

- “1 The *Local Government (Meeting Procedures) Regulations 2015* provide in respect of any matter discussed at a closed meeting that the general manager is to record in the minutes of the open meeting, in a manner that protects confidentiality, the fact that the matter was discussed and a brief description of the matter so discussed, and is not to record in the minutes of the open meeting the details of the outcome unless the council determines otherwise.
- 2 While in a closed meeting, the council is to consider whether any discussions, decisions, reports or documents relating to that closed meeting are to be kept confidential or released to the public, taking into account privacy and confidentiality issues.

- 3 The *Local Government Act 1993* provides that a councillor must not disclose information seen or heard at a meeting or part of a meeting that is closed to the public that is not authorised by the council to be disclosed.

Similarly, an employee of a council must not disclose information acquired as such an employee on the condition that it be kept confidential.

- 4 In the event that additional business is required to be conducted by a council after the matter(s) for which the meeting has been closed to the public have been conducted, the Regulations provide that a council may, by simple majority, re-open a closed meeting to the public.”

The meeting moved into closed session at 6.58pm.

CLOSED SESSION SUMMARY

The Executive Services Officer reported as follows:

“In accordance with Regulation 34(1)(b) of the *Local Government (Meeting Procedures) Regulations 2015*, the Council is to provide an overview of matters considered during closed session for the public.”

Matter	Description of matter discussed
316A/2023 Confirmation of closed session minutes	The closed session minutes of the previous ordinary meeting of the Council held on 18 September 2023 were confirmed.
317A/2023 Minutes and notes of other organisations and committees of the Council: <ul style="list-style-type: none">• Mersey-Leven Municipal Emergency Management Committee – meeting held 14 June 2023;• Cradle Coast Authority Board – meeting held 17 August 2023; and• Cradle Coast Authority Representatives – meeting held 12 September 2023.	The minutes and notes provided to the Council on the condition they are kept confidential were received.

CLOSURE

There being no further business, the Mayor declared the meeting closed at 7.00pm.

CONFIRMED THIS 20th DAY OF NOVEMBER 2023.

Chairperson

(ib:me)

Appendices

- Minute No. 299/2023 – Quarterly Performance Report – September 2023
- Minute No. 301/2023 – Schedule of Documents for affixing of the Common Seal
- Minute No. 302/2023 – Schedule of Contracts and Agreements
- Minute No. 303/2023 – Schedule of Correspondence addressed to Mayor and Councillors
- Minute No. 305/2023 – Our Place – Our Future: First Steps
- Minute No. 306/2023 – Schedule of Development Application Determinations
- Minute No. 312/2023 – Audited Financial Report for the year ended 30 June 2023
- Minute No. 313/2023 – Schedule of Statutory Determinations
- Minute No. 314/2023 – Quarterly financial statements

QUALIFIED PERSON'S ADVICE

The *Local Government Act 1993* (the Act), Section 65 provides as follows:

- “(1) A general manager must ensure that any advice, information or recommendation given to the council or a council committee is given by a person who has the qualifications or experience necessary to give such advice, information or recommendation.
- (2) A council or council committee is not to decide on any matter which requires the advice of a qualified person without considering such advice unless –
 - (a) the general manager certifies, in writing –
 - (i) that such advice was obtained; and
 - (ii) that the general manager took the advice into account in providing general advice to the council or council committee; and
 - (b) a copy of that advice or, if the advice was given orally, a written transcript or summary of that advice is provided to the council or council committee with the general manager's certificate.”

In accordance with Section 65 of the Act, I certify:

- (i) that the reports within the Council minutes contain advice, information and recommendations given by persons who have the qualifications and experience necessary to give such advice, information or recommendation;
- (ii) where any advice is directly given by a person who did not have the required qualifications or experience that person has obtained and taken into account another person's general advice who is appropriately qualified or experienced; and
- (iii) that copies of advice received from an appropriately qualified or experienced professional have been provided to the Council.



Barry Omundson
GENERAL MANAGER

Associated Reports And Documents



Quarterly Performance Report – September 2023

Central Coast Council Annual Plan 2023-2024

camms**strategy**



Corporate Folder Actions – September 2023

Central Coast Council

camms**strategy**

ACTION PLANS



GREEN

At least 90% of action target achieved



AMBER

Between 40% and 90% of action target achieved



RED

Less than 40% of action target achieved

—

No target set

* Dates have been revised from the Original dates

Community Services

Action Title: 3.3.5.1 Arts and Culture Strategy detailed action planning and implementation

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Arts and Culture - Community Services	In Progress	01-Jul-2023	31-Jan-2024	20%	42.00%	AMBER

Action Progress Comments: This action will be progressed in early 2024, to ensure better alignment with Council's Strategic Plan development process.

Last Updated: 28-Sep-2023


Action Title: 2.2.1.1 Community Health and Wellbeing Plan detailed action planning and implementation

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Community Development - Community Services	In Progress	01-Sep-2023	30-Jun-2024	5%	10.00%	AMBER

Action Progress Comments: This project is on hold, pending related work being undertaken by Health Consumers Tasmania. It is likely the project will be progressed at a later date. In the meantime, Council's Community Development team continues to support a range of health and wellbeing-related initiatives across the areas of volunteerism, youth, ageing and disability access and inclusion.

Last Updated: 28-Sep-2023


Action Title: 2.2.1.2 Deliver an event in Ulverstone and Penguin to raise awareness of the needs of people living with disability

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Director Community Services - Community Services	In Progress	01-Sep-2023	31-Mar-2024	10%	14.00%	 AMBER

Action Progress Comments: An event working group has been formed with Council's Health and Wellbeing Officer, Community Services Administrative Assistant and members of the Access and Inclusion Working Group. Proposed event will be an expo style event, with stall holders, lived experience guest speakers and a Q&A panel held in April 2024. Working Group currently preparing a project plan and timeline - expected to be completed end of October 2023.

Last Updated: 28-Sep-2023

Action Title: 2.2.1.3 Develop and implement a homelessness strategy

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Director Community Services - Community Services	In Progress	01-Jul-2023	30-Jun-2024	50%	24.00%	 GREEN

Action Progress Comments: The draft strategy has been workshopped with Councillors and will be reviewed by a meeting of community service providers in October 2023, prior to being put forward for formal adoption by the Council.

Last Updated: 28-Sep-2023


Action Title: 5.3.1.2 Undertake a strategic review of recreation facility charges and service levels

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Community Development - Community Services	In Progress	01-Sep-2023	31-May-2024	10%	11.00%	 GREEN

Action Progress Comments: A draft scope of work has been developed for this action. The intention is to engage a consultant to review current practice and make recommendations on future charges based on industry best practice.


Last Updated: 28-Sep-2023

Action Title: 5.4.1.1 Explore options for relocation of the Penguin Men's Shed


Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Community Development - Community Services	In Progress	01-Sep-2023	31-Mar-2024	5%	14.00%	 RED
Action Progress Comments: Council is in the process of reviewing all under-utilised land and facilities, with staff to report back to Councillors in November 2023, outlining options for the Penguin Men's Shed and other Council and community needs. <i>Last Updated: 28-Sep-2023</i>						

Land Use Planning


Action Title: 1.1.8.2 Consider precincts on the western edge of Ulverstone, such as along Penguin Road, for low density residential or rural living

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Town Planner - Land Use Planning	Not Started	01-Aug-2023	31-May-2024	0%	20.00%	 RED
Action Progress Comments: Not yet commenced. <i>Last Updated: 28-Sep-2023</i>						


Action Title: 1.1.8.3 Investigate residential rezoning at Preservation Bay to provide future lifestyle blocks with access to the beach and coastline

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Town Planner - Land Use Planning	In Progress	01-Aug-2023	31-May-2024	10%	20.00%	 AMBER
Action Progress Comments: Council continues to liaise with interested landowners, meeting with them again in September 2023. <i>Last Updated: 28-Sep-2023</i>						


Action Title: 1.3.1.1 Prepare an industrial and commercial precincts plan

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Town Planner - Land Use Planning	Not Started	01-Aug-2023	31-May-2024	0%	20.00%	 RED
Action Progress Comments: Not yet commenced. <i>Last Updated: 28-Sep-2023</i>						

Action Title: 4.3.6.1 Undertake a retail floorspace analysis of the Ulverstone CBD


Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Town Planner - Land Use Planning	Not Started	01-Aug-2023	30-May-2024	0%	20.00%	 RED
Action Progress Comments: Not yet commenced. <i>Last Updated: 28-Sep-2023</i>						

Action Title: 5.2.1.2 Implement identified land use planning process improvements

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Director Community Services - Land Use Planning	In Progress	01-Jul-2023	30-Jun-2024	20%	24.00%	 AMBER
Action Progress Comments: Staff are continuing to progress the recommendations of the review. October 2023 will see development applications advertised on social media, The Advocate and on-site notices, so that the community is better informed about development. Plans are underway for a developer roundtable, and new planning policies are in development. <i>Last Updated: 28-Sep-2023</i>						

Corporate Services


Action Title: 5.2.1.1 Review and improve Council's customer request system

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Organisational Services - Corporate Services	In Progress	01-Aug-2023	29-Feb-2024	1%	28.00%	 RED

Action Progress Comments: Project scope and timing are currently subject to review of organisational priorities and capability. This project is now expected to follow the planned ICT Design and Planning Work (subject to funding as a part of the budget reset to be considered by the Council). Business process mapping and rationalisation of systems used are included in this work.

Last Updated: 04-Oct-2023


Action Title: 5.2.6.1 Prepare a systems development roadmap for the delivery of Council's Digital Strategy

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Organisational Services - Corporate Services	Not Started	01-Sep-2023	30-Nov-2023	0%	33.00%	 RED

Action Progress Comments: ICT design and planning work will determine the roadmap for system development and replace this action. This will provide an evidence-based approach to development in line with the Council's Digital Strategy that will consider value for money, efficiency, risk exposure and cultural impact.

Last Updated: 04-Oct-2023

Action Title: 5.2.6.2 Align the Council's information technology environment and controls to the Essential 8 Maturity Model

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Organisational Services - Corporate Services	In Progress	01-Sep-2023	31-May-2024	75%	11.00%	 GREEN

Action Progress Comments: An external consultant was engaged to assist with an assessment, as part of a general ICT review to look at risk. A draft report has been submitted for review and will be presented to SLT in October 2023.

Last Updated: 29-Sep-2023

Action Title: 5.2.2.3 Provide for an off-lead dog exercise area at Turners Beach

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Director Corporate Services - Regulatory Services	Not Started	01-Aug-2023	30-Apr-2024	0%	22.00%	<div><div></div><div></div><div></div></div> RED

Action Progress Comments: Site identified and included in Term Plan for delivery this financial year.

Last Updated: 26-Sep-2023

Infrastructure Services


Action Title: 4.4.5.1 Promote the Greening Central Coast Strategy and green infrastructure message

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Jul-2023	30-Jun-2024	15%	24.00%	 AMBER

Action Progress Comments: The Greening Central Coast Working Group is currently developing ways to promote the green infrastructure message. The Marketing Plan will involve one social article per month with a focus on a green infrastructure message. September - eNewsletter story informing of the Greening Central Coast Strategy document, work undertaken by the Working Group and completed Strategy actions.

Last Updated: 28-Sep-2023


Action Title: 4.3.3.2 Redevelopment of Tobruk Park Bird Haven and adjacent area

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Jul-2023	30-Jun-2024	30%	24.00%	 GREEN

Action Progress Comments: Council has completed weed removal. Trees posing a public risk were removed and the pond has been filled after the natural drainage onsite subsided. Pond filling process is now completed. A draft design of a Sensory Garden is proposed for the site. This was tabled at the August 2023 Access and Inclusions Working Group meeting for feedback. Feedback is being incorporated and the design being digitised for wider community consultation.

Last Updated: 28-Sep-2023

Action Title: 1.2.2.2 Prepare a master plan for infrastructure associated with the Preservation Drive shared pathway


Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Engineering - Infrastructure Services	Not Started	01-Aug-2023	31-Jan-2024	0%	32.00%	 RED

Action Progress Comments: This action was delayed due to staff resourcing. Asset team now assigned to prepare a master plan.

Last Updated: 28-Sep-2023

Office of General Manager


Action Title: 3.2.3.1 Investigate options to encourage investment in new accommodation

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	Not Started	01-Sep-2023	31-Dec-2023	0%	25.00%	

Action Progress Comments: Action on hold until completion of strategic reassessments and finalisation of Term Plan.

Last Updated: 05-Oct-2023


Action Title: 5.2.2.1 Develop a tourism strategy

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	In Progress	01-Jul-2023	30-Sep-2023	5%	100.00%	

Action Progress Comments: Funding set aside for this project, but further action currently on hold. North by North West CEO informed of intentions. Further work expected following the completion of strategic reassessments with Councillors and finalisation of Term Plan.

Last Updated: 05-Oct-2023


Action Title: 5.2.2.2 Review and update the Council's Population Growth Strategy

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	Not Started	01-Sep-2023	31-Dec-2023	0%	25.00%	


Action Progress Comments: Action on hold until completion of strategic reassessments and finalisation of Term Plan.

Last Updated: 05-Oct-2023

Action Title: 5.4.3.1 Develop a marketing plan including digital opportunities to highlight positive news stories

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	Not Started	01-Jul-2023	30-Sep-2023	0%	100.00%	 RED
Action Progress Comments: Action on hold until appointment of Coordinator Communications and Relationships. <i>Last Updated: 05-Oct-2023</i>						

Action Title: 5.5.2.2 Undertake a Central Coast liveability study

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	Not Started	01-Jul-2023	30-Sep-2023	0%	100.00%	 RED
Action Progress Comments: Action on hold until completion of strategic reassessments and finalisation of Term Plan. <i>Last Updated: 05-Oct-2023</i>						



Carry-over Actions – September 2023

Central Coast Council

camms**strategy**

ACTION PLANS



GREEN

At least 90% of action target achieved



AMBER

Between 40% and 90% of action target achieved



RED

Less than 40% of action target achieved

—

No target set

* Dates have been revised from the Original dates

Community Services

Action Title: 3.3.1.1 (CO) Public art projection at HIVE (large wall facing Ulverstone War Memorial)

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Arts and Culture - Community Services	In Progress	01-Jul-2023	31-Dec-2023	20%	48.00%	AMBER

Action Progress Comments: Following a lack of response/traction to local enquiries, contact has been made with Illuminate Australia, who design, create and present stories in light and specialise in projection, immersive media and illuminative imagery - including the icon projections on the Sydney Opera House. Artistic Director and Founder Cindi Drennan has subsequently been commissioned to prepare an initial report that will provide a plan including costings overview for the Hive site for the Council's consideration.

Last Updated: 28-Sep-2023

Action Title: 3.1.4.1 (CO) Conduct a review of the Ulverstone Civic Centre to improve community outcomes

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Director Community Services - Community Services	In Progress	01-Sep-2023	31-Mar-2024	10%	14.00%	AMBER

Action Progress Comments: The scope of the review has been determined, and key stakeholders have been invited to workshops scheduled for October 2023.

Last Updated: 28-Sep-2023

Action Title: 5.2.2.4 (CO) Development of site maps at cemeteries

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Community Services Officer - Community Services	In Progress	01-Jul-2023	31-Aug-2023	50%	100.00%	 AMBER

Action Progress Comments: A scope of works was provided to a graphic designer to develop a plan for the Ulverstone General Cemetery. A draft design has been issued and is currently being reviewed in consultation with the Friends of the Ulverstone Cemetery. The project is proving to be quite complex due to the inconsistent layout of the cemetery, the number of unidentified grave sites, and the potential to include signage across the site to enable wayfinding. The next stage is to meet with the designer to discuss how this can be achieved and potentially 'break down' the map into smaller sections for easier interpretation and wayfinding. This work is occurring in the first week of October 2023 with the expectation the project can be completed by the end of the calendar year.

Last Updated: 28-Sep-2023

Land Use Planning

Action Title: 5.3.1.3 (CO) Develop a Cultural Heritage Plan

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Town Planner - Land Use Planning	In Progress	01-Aug-2023	28-Feb-2024	10%	28.00%	 RED

Action Progress Comments: The consultants have commenced their review of the earlier work, following concerns expressed by Council regarding data quality. The review will be completed by the end of this calendar year, at which stage the Council will determine the next steps.

Last Updated: 28-Sep-2023

Action Title: 5.3.1.4 (CO) Review the Turners Beach, Forth and Revell Lane, Penguin, Specific Area Plans


Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Town Planner - Land Use Planning	In Progress	01-Aug-2023	31-May-2024	10%	20.00%	 AMBER

Action Progress Comments: While this action has been delayed due to unplanned staff absences, draft Planning Scheme amendments are intended to be prepared for the November 2023 Council Meeting.

Last Updated: 28-Sep-2023

Corporate Services


Action Title: 4.2.1.1 (CO) Investigate the development of a by-law for animals and livestock in rural areas

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Regulatory Services - Corporate Services	Completed	01-Jul-2023	31-Aug-2023	100%	100.00%	 GREEN

Action Progress Comments: Councillors considered the possibility of a by-law at the Councillor Workshop on 31 July 2023, with a presentation given on existing legal means of dealing with livestock and various agency responsibilities. Investigation completed with consensus not to pursue development of by-law.

Last Updated: 30-Aug-2023


Action Title: 5.1.3.2 (CO) Implement a new website which is customer oriented

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Organisational Services - Corporate Services	In Progress	01-Sep-2023	31-Dec-2023	5%	25.00%	 RED

Action Progress Comments: Following an expression of interest process, Niche ignite has been engaged to develop and host a new Council website. Niche has commenced an initial discovery phase, which involves reviewing existing content and Google analytics which will inform the new site requirements. This is expected to be completed by October 2023. Following this, a sitemap outlining proposed hierarchies and structure will be presented for the Council project team to review. The estimated timeframe for going live is May 2024.

Last Updated: 04-Oct-2023


Action Title: 1.1.11.1 (CO) Finalisation of a camping by-law to regulate freedom camping within Central Coast

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Regulatory Services - Regulatory Services	In Progress	01-Jul-2023	31-Dec-2023	60%	48.00%	 GREEN

Action Progress Comments: The Camping By-Law and Regulatory Impact Statement has been drafted and has received legal review. The Council reviewed at a workshop in September 2023 and will formally consider the By-law in November 2023 following feedback from the Director of Local Government. Following the November 2023 meeting a public consultation process will occur prior to Council's formal adoption of the By-law.

Last Updated: 04-Oct-2023

Action Title: 1.1.11.2 (CO) Identify areas within Central Coast to allow freedom camping and implement through planning process


Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Regulatory Services - Regulatory Services	In Progress	01-Jul-2023	31-Dec-2023	75%	52.00%	 GREEN

Action Progress Comments: Development applications have been lodged for 4 camping sites, these being Forth Recreation area, Nicolsons Point, Bannons Park and Midway Point. Work has commenced on an application for an additional site at Heybridge. Council's Planning Department has requested further information which is being collated.

Last Updated: 30-Aug-2023

Infrastructure Services


Action Title: 4.3.1.4 (CO) Undertake the redevelopment of the Penguin Foreshore

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Jul-2023	31-Jan-2024	50%	42.00%	 GREEN

Action Progress Comments: Existing playground equipment was removed in August 2023, with new playground equipment installation commencing in early September 2023 and progressing well. A sculpture art project has been initiated and several meetings held with the project artist and local school.

Last Updated: 26-Sep-2023


Action Title: 4.3.1.12 (CO) Refine the Asset Management Plans and update the Policy

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Jul-2023	31-Aug-2023	35%	100.00%	 RED

Action Progress Comments: The Strategic Asset Management Plan (SAMP) is currently being drafted with the revised financial information from 2022-23. SAMP presented to Council's Senior Leadership Team in September 2023 and feedback being incorporated before presentation to Councillor Workshop in October 2023.

Last Updated: 26-Sep-2023


Action Title: 4.4.1.1 (CO) Undertake a survey of all coastal foreshore areas to identify areas of erosion and potential mitigation measures, including a review of existing walls and structural integrity

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Aug-2023	31-Jan-2024	5%	32.00%	 RED


Action Progress Comments: Assessment will align with the Coastal Erosion Investigation Area - Site Assessment which aligns to the Coastal Erosion Hazard Code in the Tasmanian Planning Scheme. No progress for the month of September 2023.

Last Updated: 26-Sep-2023


Action Title: 4.4.4.1 (CO) Undertake a detailed climate change assessment on Council assets

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Jul-2023	31-Aug-2023	50%	100.00%	 AMBER
Action Progress Comments: Linked with action: Refine the Asset Management Plans and update the Policy. Section 4 in respective Asset Management Plan details climate change assessment in managing those respective assets. <i>Last Updated: 26-Sep-2023</i>						


Action Title: 4.3.1.1 (CO) Conduct a road signage audit, create an asset database and prepare signage upgrade and replacement program

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Engineering - Infrastructure Services	In Progress	01-Jul-2023	31-Dec-2023	35%	48.00%	 AMBER
Action Progress Comments: Capture of missing signage underway (approximately @30%) for input into the RACAS database and expected to be completed by October 2023. <i>Last Updated: 28-Sep-2023</i>						


Action Title: 4.3.1.3 (CO) Investigate traffic flows and prepare design plans for roads adjacent to and including Ulverstone Secondary College

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Engineering - Infrastructure Services	Not Started	01-Sep-2023	29-Feb-2024	0%	16.00%	 RED
No update provided for September 2023. <i>Last Updated: 12-Jul-2023</i>						


Action Title: 4.3.1.7 (CO) Undertake redesign work on Reibey Street

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Engineering - Infrastructure Services	In Progress	01-Jul-2023	31-Oct-2023	20%	75.00%	 RED
Action Progress Comments: Presentation made at Councillor Workshop in June 2023 with feedback given to inform design brief. Contract Design Engineer working on consultant brief. <i>Last Updated: 28-Sep-2023</i>						


Action Title: 4.3.1.11 (CO) Complete design of the North Reibey Street carpark

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Engineering - Infrastructure Services	Not Started	01-Aug-2023	30-Sep-2023	0%	100.00%	 RED
Action Progress Comments: Concept design complete. Detailed design programmed for January 2024 when resources are available. <i>Last Updated: 28-Sep-2023</i>						


Action Title: 5.2.2.5 (CO) Review and update the 2014 Parking Plan

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Director Infrastructure Services - Infrastructure Services	Not Started	01-Aug-2023	31-Dec-2023	0%	40.00%	 RED
Action Progress Comments: Parking surveys and data entry completed in 2022-23. Analysis of data to commence in September/October 2023. <i>Last Updated: 11-Aug-2023</i>						

Action Title: 4.3.1.5 (CO) Complete Fairway Park Master Plan


Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Sep-2023	30-Apr-2024	5%	12.00%	 AMBER
Action Progress Comments: Currently collating and reviewing historical project information. <i>Last Updated: 26-Sep-2023</i>						

Action Title: 4.3.3.1 (CO) Review of the Central Coast Open Space and Recreation Plan 2012-2022

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
Manager Assets - Infrastructure Services	In Progress	01-Jul-2023	31-Mar-2024	30%	33.00%	 GREEN
Action Progress Comments: The review is currently being undertaken with particular focus on the Open Space Hierarchy and service levels. Land Descriptions Standards, Asset Provision Standards and Maintenance Service Delivery Standards being reviewed specifically, and revising inspection levels with Open Space Hierarchy recommendations. <i>Last Updated: 26-Sep-2023</i>						

Office of General Manager


Action Title: 1.3.5.1 (CO) Undertake the redevelopment of the former Penguin Recreation Ground

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	In Progress	01-Jul-2023	30-Jun-2024	15%	24.00%	 AMBER

Action Progress Comments: The Mayor and General Manager held discussions with Homes Tasmania in early August 2023, and have subsequently followed up with formal letter seeking guidance in the process forward and exploring the possibility of a partnership to develop the Recreation Ground. A second meeting with Homes Tasmania will be held in early October 2023 to establish timeframes for any future development of the Recreation Ground

Last Updated: 05-Oct-2023


Action Title: 3.3.9.1 (CO) Review the Ulverstone Wharf area

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	In Progress	01-Aug-2023	31-Dec-2023	30%	40.00%	 AMBER

Action Progress Comments: Consultants Complete Streets presented a Place Score Place Experience (PX) Report at the 3 July Councillor Workshop, for the Ulverstone Wharf area. The PX Report detailed the 'place performance' of Wharf Road in the survey period of April 2023. The data provided tracks community and customer perceptions, and can be used for reporting, stakeholder feedback or grant acquittals. Further use of this data will be considered as part of the Council's strategic reassessment and development of a Term Plan.

Last Updated: 05-Oct-2023

Action Title: 5.3.1.1 (CO) Investigate with Stadiums Tasmania the use of the Dial Sports Complex

Responsible Officer	Status	Start Date	End Date	% Complete	Target	On Target %
General Manager - Office of General Manager	In Progress	01-Jul-2023	30-Jun-2024	5%	24.00%	 RED

Action Progress Comments: The Mayor and General Manager will meet with Stadiums Tasmania in early October 2023 for introductory discussions on the future use of the Dial Sports Complex.

Last Updated: 05-Oct-2023



**SCHEDULE OF DOCUMENTS FOR AFFIXING OF
THE COMMON SEAL**

Period: 19 September to 16 October 2023

- Adhesion Order
Penguin District School
DA2019155 – adhesion of car parking site with Penguin District School
- Final Plan of Survey
24 & 26 Eastland Drive, Ulverstone
DA2020310 – boundary adjustment
- Part 5 Agreement
Penguin District School and Central Coast Council
DA2019155 – management and operation of car parking

A handwritten signature in black ink, appearing to read 'Barry Omundson'.

Barry Omundson
GENERAL MANAGER



SCHEDULE OF CONTRACTS AND AGREEMENTS

(Other than those approved under the common seal)

Period: 19 September to 16 October 2023

Deed of Variation – Community Child Care Fund program
Department of Education (Grantor) and Central Coast Council (Grantee)

A handwritten signature in black ink, appearing to read 'Barry Omundson'.

Barry Omundson
GENERAL MANAGER



**SCHEDULE OF CORRESPONDENCE RECEIVED ADDRESSED TO
MAYOR AND COUNCILLORS**

Period: 19 September to 16 October 2023

- . A letter from Turners Beach Coastcare Inc regarding the Turners Beach Specific Area Plan.
- . An email from Ostomates State Coordinator requesting information on local health expos.
- . An email from an interested party regarding an eyesore for tourists on Loongana Road.
- . A letter from a ratepayer regarding weed management.
- . An email from Women Speak Tasmania requesting the Council's support for their proposals.
- . An email from Leven River Cruises advising that they have been named a State Finalist in the 2024 Telstra Best of Business Awards.

A handwritten signature in black ink, appearing to read 'Barry Omundson'.

Barry Omundson
GENERAL MANAGER



CENTRAL COAST
COUNCIL

Our Place – Our Future First Steps

Term Plan 2023 - 2026



Acknowledgement of Country

The Central Coast Council acknowledges the palawa-pakana people as the Traditional Custodians of lutrawita (Tasmania), including the land, community, sea and waters where we live and work.

Our community respectfully acknowledges the Punnilerpanner tribe of the Northern Country of Tasmania, their continuing relationship to this land and their ongoing living culture.

We recognise that we have much to learn from the First Nations Peoples who represent one of the world's oldest continuing cultures, and we pay our respects to Elders past and present and to all First Nations Peoples living in and around the Central Coast Community.

Message from the Mayor

Thank you for taking time to read this Plan for our community, our precious Central Coast on the Northwest of Tasmania.

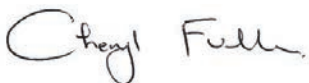
Our municipal area is made up of many townships. It is a tapestry of unique landscapes, families and their stories, from Leith and Forth in the east, to Heybridge and West Pine in the west, to South Nietta and Loongana in the south, and to the Bass Strait to the north.

A new Council elected in October 2022 has undertaken brave examination of our weaknesses, our strengths and our future. A new Vision and Mission Statement, a new General Manager to lead our valued staff, and this Plan – a Plan for the remainder of our elected Term.

A Plan that has been developed hand in hand with the people who are responsible for delivering the actions – our staff. A Plan that recognises the differences between Central Coast and the other places around us. A Plan that has been endorsed by your elected members, who will have carriage of its delivery, its objectives and the difficult decisions that it involves.

It is the 'First Steps' of the 10 year strategic plan that Council is required to have by the State Government to ensure we are thinking and planning for our future. It is part of the cultural and budget reset much needed by our organisation.

It will provide certainty. It will require accountability. Our organisation is ready for both.



Cheryl Fuller

Central Coast Council Mayor



Message from the General Manager

Local Government reform, along with a new Mayor and new General Manager has provided Tasmania's Central Coast Council a timely opportunity to reset. A time to reconnect with our community and seek their guidance in terms of what our place is now and our collective aspirations as to the future of this unique municipality. **Our Place – Our Future: first steps** recognises the need to ascertain our identity; to reset our vision and mission to align with our ever changing external environment. Moreover, it sets out our foundational pillars from which we will be judged these next 3.5 years until the next local government election in 2026. It provides a level of accountability unprecedented in this council's history.

Our five foundational pillars of **Our Organisation; Quality of Life; Growth; Transport & Connectivity** and **Our Environment** represent the fabric of our tapestry and are underpinned by a range of focus areas and within each focus area, we have identified several priorities. The priorities we promise to deliver to our community this term of council.

To deliver on our promises will take a committed, well led and resourced council and why we have highlighted **Our Organisation** as an enabler that unlocks the remaining four pillars. Intent is one thing – the ability to make the right impact quite another. A revitalised organisation with a culture of excellence, community and accountability will be critical on the impact and delivery of our **First Steps**.

One thing that has struck me since my appointment as General Manager less than three months ago is what a fantastic, beautiful place we live in, with so much to do and see. A **Quality of Life** second to none. Yet we want to ensure that what we do and how we do it improves everyone's quality of life. With a rapidly changing external environment, our place can be negatively affected if we do not build upon what we have and protect where we are through better facilities, better educational pathways, better cultural diversity and better health for all in our special place of the world.

We are a growing region and with that **Growth** comes challenges and opportunities. We need to ensure our existing businesses are provided the support they need to succeed, indeed, to prosper and grow. Our tapestry of natural beauty and sense of belonging is something we should not take for granted and a key element in attracting not only people to visit but also people who want to share in our future together. The challenges are many and include sufficient housing for everyone, along with ensuring we plan for growth that provides for local employment, and in collaboration with our neighboring councils.



Regional growth is underpinned by **Transport & Connectivity**. Our farmers and extensive rural industries need a connected road network that enables them to deliver their produce efficiently and effectively to the world. Our major centres need adequate parking to support the growth of our commercial and retail partners, and we need to ensure healthy connectivity to each other through shared pathways and the further development of several focused master plans.

In progressing our **First Steps** we are very cognisant on our imprint in and on **Our Environment**. We appreciate and support the focus on renewable energy and are keen to play a leading role to ensure our communities are not worse off. Waste management in general globally is going through change and we want to ensure we are at the forefront of environmentally and ecologically responsible waste management practices. Situated in such a spectacular natural environment, we will play a role that ensures our growth complements what we have, indeed, enhances our natural assets.

I am very humbled to be in the position I am and thank Mayor Cheryl and Councillors for that, and look forward to working with our wonderful community, business, and industry partners to ensure **Our Place – Our Future** is as bright as it can be.

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

Barry Omundson
General Manager

About Us

Tasmania's Central Coast Council area is bounded by Bass Strait in the north. Devonport City in the east, the Kentish Council area in the south-east, the Waratah-Wynyard Council area in the southwest and Burnie City in the west.

Acknowledging our First Nations Peoples as the traditional custodians of lutrawita (Tasmania) including the land, community, sea and waters, European settlement dates from the late 1830's, when many timber-cutters arrived. Land was also used for agriculture.

Townships and localities include **Abbotsham, Camena, Castra, Cuprona, Forth, Gawler, Gunns Plains, Heybridge (part), Howth, Leith (part), Kindred, Loongana, Loyetee, Middlesex (part), Nietta, North Motton, Penguin, Preservation Bay, Preston, Riana, South Nietta (part), South Preston, South Riana, Spalford, Sprent, Suphur Creek, Turners Beach, Ulverstone, Upper Castra, West Pine and West Ulverstone.**

Last census in 2021 we were 23,360 people, with a land area of 931.8 square km and a population density of 25.07 persons per square km.

Our Vision

Tasmania's Central Coast,
a natural tapestry with
space to grow.



Photo credit: Jess Bonde

Our Mission

We are committed to nurturing a safe, happy, healthy community through creating opportunities that enhance the livability of our region.

Our Council will continuously improve delivery of projects and services with accountability and pride.

Our Municipality

PENGUIN

You'll know that you're in the town of Penguin when you come across the unmissable 3 metre high penguin! If you're a fan of the outdoors, why not take to the twists and turns of the Penguin Mountain Bike Park trails. If you're just looking to breathe in the sea air and indulge in the surrounds, why not pack a picnic lunch to be enjoyed at one of the many scenic spots in the area.



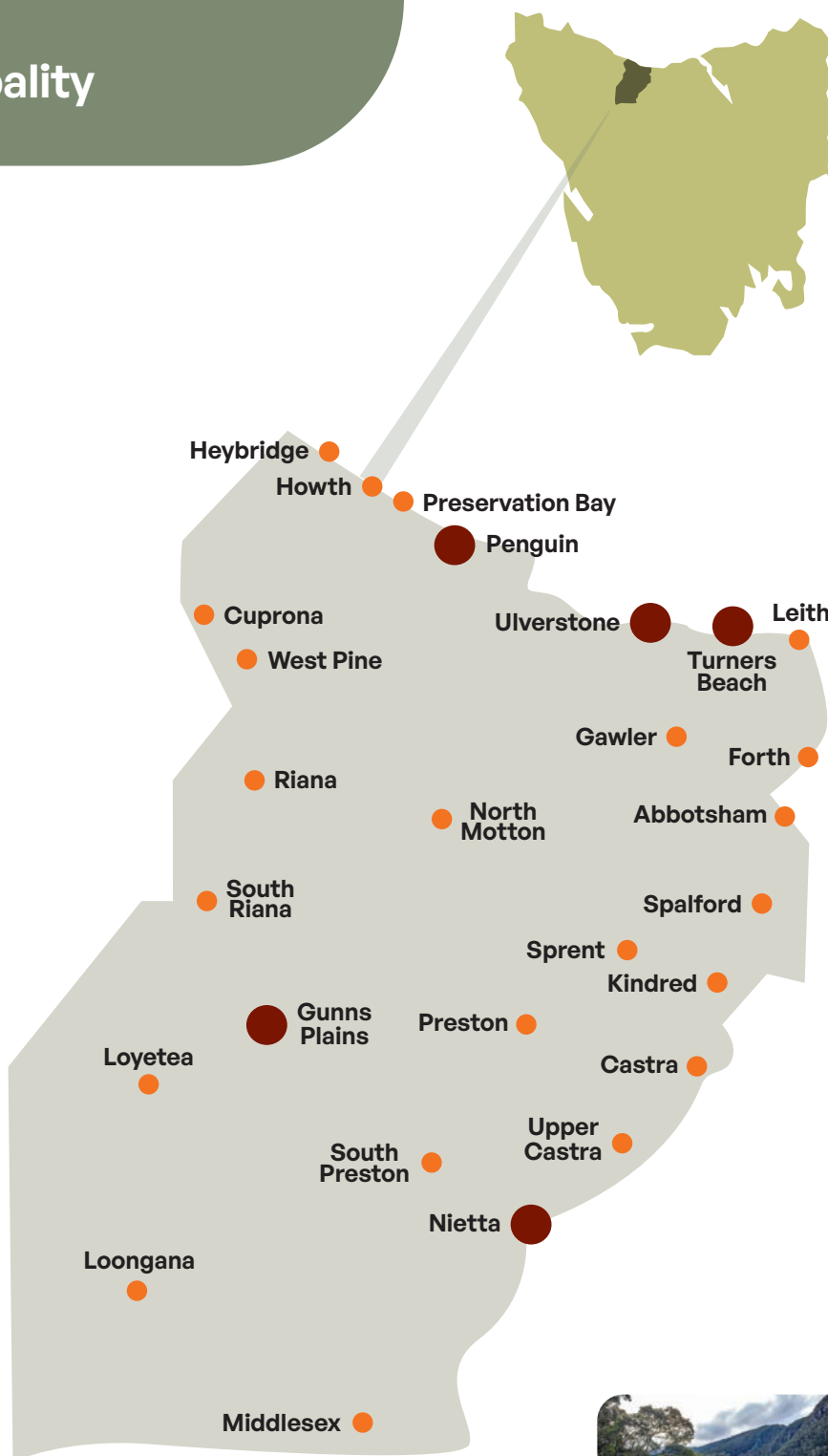
Photo credit: Alps Road

GUNNS PLAINS

Gunns Plains is truly a magical place in Northern Tasmania. Famous for the caverns and passages of Gunns Plains Caves and the furry and feathery friends at Wings Wildlife Park, it's the perfect place to spend the day on your travels through the Central Coast.



Photo credit: Tourism Australia



ULVERSTONE

There's no shortage of things to do in the stunning seaside town of Ulverstone. With sights to see and family activities around every bend, stop in for a day trip or spend the weekend taking it all in. Why not start the day taking to the tracks on a pedal buggy then sit back and relax onboard the Leven River Cruise while taking in the local surrounds.



Photo credit: Tourism Australia

TURNERS BEACH

The stunning locale offers majestic scenarios, as well as many attractions that the entire family will enjoy. Spend the day indulging in fresh fruit from the Turners Beach Berry Patch, peruse the history at Gables Park, or simply just a take stroll on the beach.



Photo credit: Tourism Australia

LEVEN CANYON

A trip to Tasmania's Central Coast is amiss without a trip to Leven Canyon, be sure to add this to your northwest bucketlist. Brimming with greenery and stunning landscapes, venture to the many lookouts encased in the breathtaking limestone cliffsides.



Photo credit: S Group

What Makes us Tick - Central Coasters on a Page

People

In 2021, Tasmania's Central Coast area had a lower proportion of children (under 18) and a higher proportion of persons aged 60 or older than the Tasmanian average.

Young workforce (25 – 34) 10.1% -
state average 13.7%

Older workers and pre-retirees (50 to 59) 14.5% -
state average 13.1%

Seniors (70 to 84) 14.7% -
state average 12.3%

6.4% population growth from last census -
2016 to 2021.

Employment

More of Tasmania's Central Coast Council area residents worked in health care and social assistance than any other industry last census in 2021.

Health care and social assistance:	16.5%	State average 16.4%
Agriculture, Forestry and Fishing:	7.3%	State average 5.3%
Manufacturing:	8.1%	State average 6.4%
Construction:	9.4%	State average 8.6%
Professional, Scientific and Technical Services:	3.6%	State average 5.1%

Did you know – that on **Census day 2021** in Tasmania's Central Coast area...



23,360
lived here.



74.3% of people travelled
to work in a **private car.**



0.7% took
public transport.



2.6% rode a
bike or walked.



7.5% worked
at home.

**9,977 people living in Tasmania's
Central Coast Council area in 2021
were employed, of which...**



54% worked
full-time.



39% worked
part-time.

Our Councillors



Cheryl Fuller - Mayor



John Beswick - Deputy Mayor



Garry Carpenter - Councillor



Amanda Diprose - Councillor



Casey Hiscutt - Councillor



Sophie Lehmann - Councillor



Michael Smith - Councillor

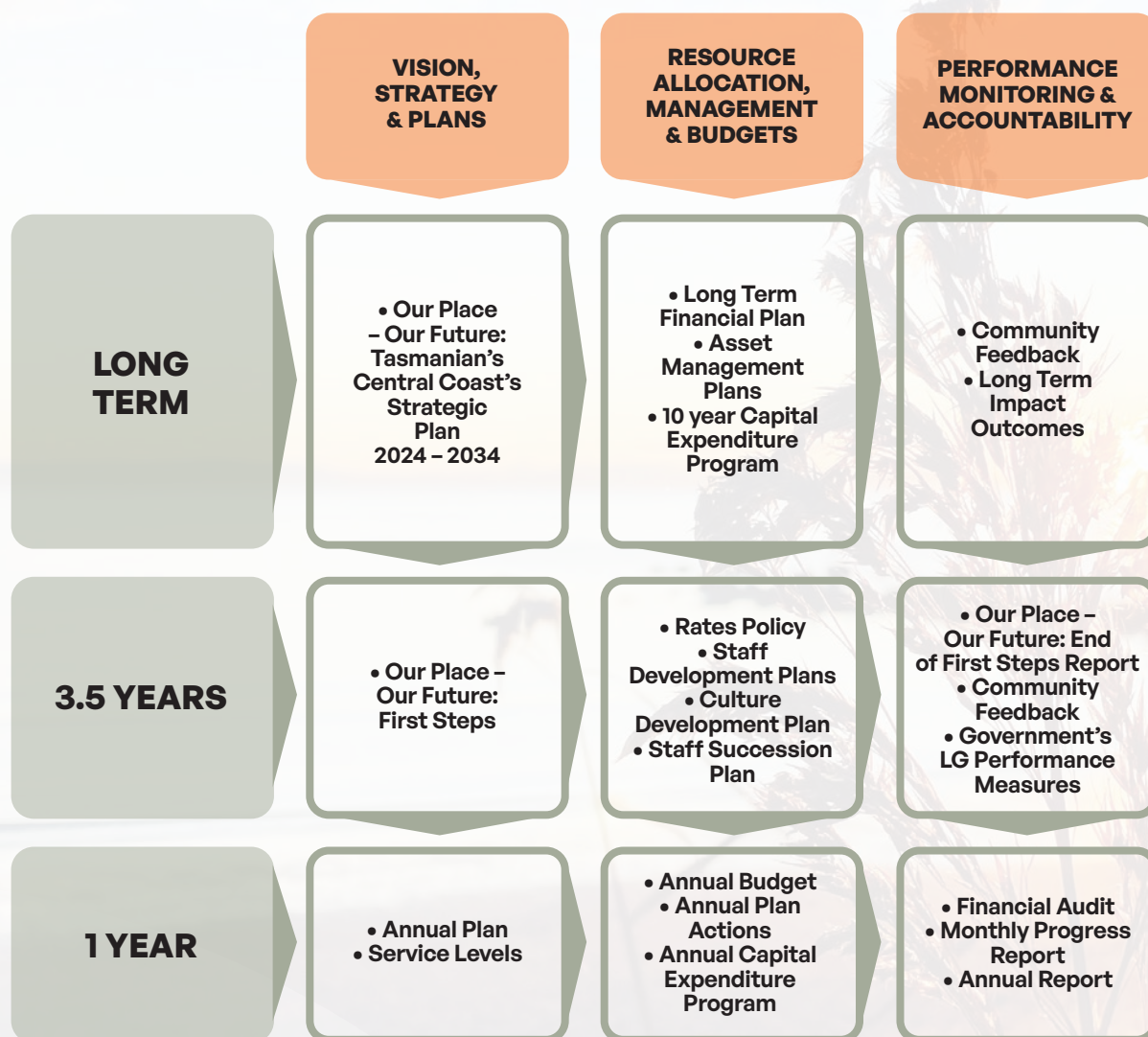


Philip Viney - Councillor



Kate Wylie - Councillor

How the pieces fit together



What we do - Our role

Our role in delivering our promises –

Tasmania's Central Coast Council delivers hundreds of mostly unique services from maintaining our extensive and stunning parks and gardens, world class sporting venues and facilities, cultural - arts spaces and supporting our working community through the provision of childcare services and providing for the care and support of our elderly. Your Council also acts as a regulator to ensure the communities aspirations and goals can be achieved, while also working alongside local, regional, state and federal bodies/agencies/groups as either a facilitator of action or a strong voice to advocate for all things important to our place and our future.

For this Term Plan your Council has identified five (5) key cornerstones, or pillars, that once achieved will define our Council and our wonderful region - that is Tasmania's Central Coast.



How we will deliver on our promises

Our five (5) Pillars, that will lay the foundation for regional sustainability and see Tasmania's Central Coast Council area the place to visit, the place to live, the place to learn, the place to earn and the place to have fun are as follows:

- 1. Our Organisation**
- 2. Quality of Life**
- 3. Growth**
- 4. Transport & Connectivity**
- 5. Our Environment**

Our Pillars are supported by a range of Focus Areas and within each Focus Area, a Priority we have identified for this term.

Simply put – we will not achieve our goals without an enabled and well led organisation.

An organisation that is capable of being both flexible, resilient and responsive.



Pillar 1 - Our Organisation

Your Council will listen, plan, act and focus on these initiatives. They will prioritise on:

1.1 - Organisational Culture

- 1.1.1 Reducing organisational entropy – that is wasted effort
- 1.1.2 Implementation of the Culture Development Plan
- 1.1.3 Supportive systems to enable better client relationships
- 1.1.4 Competent and well-trained leaders

1.2 - Accountability

- 1.2.1 Communicate our progress to our community
- 1.2.2 Increase in % of project promises
- 1.2.3 Implement a three-year rolling capital program
- 1.2.4 Asset Management Plans for all asset classes

1.3 - Identity

- 1.3.1 Implement the Reconciliation Action Plan
- 1.3.2 Promotion and Marketing
- 1.3.3 Leadership - in the region, the state, the nation and worldwide

1.4 - Delivery

- 1.4.1 Term Plan
- 1.4.2 Strategic Plan
- 1.4.3 Annual Plans
- 1.4.4 Long-term Financial Plan complemented by Strategic Asset Management Plan

Pillar 2 - Quality of Life

Your Council will listen, plan, act and focus on these initiatives. They will prioritise on:

2.1 - Facilities & Sport

- 2.1.1 Public Assets Review
- 2.1.2 Dial Redevelopment
- 2.1.3 Ulverstone Sporting Precinct
- 2.1.4 Sport Infrastructure Master Plan

2.2 - Education & Diversity

- 2.2.1 Council Pathways Program
- 2.2.2 Educational gap analysis and program

2.3 - Parks, Cultural Activities & the Arts

- 2.3.1 Hive
- 2.3.2 Parks for everyone
- 2.3.3 Public Art Strategy & Implementation
- 2.3.4 Diversity Strategic Plan

2.4 - Health

- 2.4.1 Healthy Children
- 2.4.2 Healthy Youth
- 2.4.3 Healthy Seniors
- 2.4.4 Healthy Minds

Pillar 3 - Growth

Your Council will listen, plan, act and focus on these initiatives. They will prioritise on:

3.1 - Economic Development

- 3.1.1 Review of Economic Development Strategy
- 3.1.2 Business Development & Support
- 3.1.3 Investment Attraction Strategy

3.2 - Tourism

- 3.2.1 Tourism Strategy
- 3.2.2 Marketing and Promotion on the Identity of Tasmania's Central Coast

3.3 - Strategic & Sustainable Development

- 3.3.1 Sufficient housing and land supply
- 3.3.2 Ease of doing business with Council
- 3.3.3 Maximising opportunities for commercial and industrial opportunities
- 3.3.4 Endorse Local Land Use Strategy

3.4 - Regional Collaboration

- 3.4.1 Service Level Review
- 3.4.2 Regional Advocacy
- 3.4.3 Sharing our experiences with our neighbours
- 3.4.4 Review regional memberships and opportunities

Pillar 4 - Transport & Connectivity

Your Council will listen, plan, act and focus on these initiatives. They will prioritise on:

4.1 - Roads

- 4.1.1 Rural Roads**
- 4.1.2 Urban Roads**
- 4.1.3 Other Roads**
- 4.1.4 Electric Vehicle Plan**

4.2 - Parking

- 4.2.1 Ulverstone (strategy, community engagement and commence implementation)**
- 4.2.2 Penguin (strategy, community engagement and commence implementation)**

4.3 - Connectivity & Access

- 4.3.1 Shared pathways and footpaths**
- 4.3.2 Connectivity to shared pathways**
- 4.3.3 Progress the existing Penguin Masterplan**
- 4.3.4 Progress the existing Turners Beach Masterplan**

Pillar 5 - Our Environment

Your Council will listen, plan, act and focus on these initiatives. They will prioritise on:

5.1 - Waste Management

5.1.1 Implementation of Waste Management Strategy

5.2 - An Energy Efficient Region

5.2.1 Smart Regions

5.2.2 Energy Reduction Strategy

5.2.3 Renewable Energies

5.3 - Our Physical Environment

5.3.1 Housing Affordability

5.3.2 Water

5.3.3 Regulatory

5.4 - Our Natural Environment

5.4.1 Implement Existing Strategies Including

5.4.2 Greening Central Coast

5.4.3 Natural Resource Management

5.4.4 Homelessness





CENTRAL COAST
COUNCIL

Photo credit: Mallory Priest

Central Coast Council
List of Development Applications Determined
Period from: 1 September to 30 September 2023

Application Number Display	Address	DA Type	Proposed use	Application Date	Decision Date	Day determined	Cost Of Works
DA2022309	14B Beach Road ULVERSTONE,TAS,7315	Discretionary	Retaining wall	17/11/2022	12/09/2023	27	\$30,000.00
DA2023075	U 3/350 Preservation Drive SULPHUR CREEK,TAS,7316	Discretionary	Visitor Accommodation - short term holiday rental	31/03/2023	14/09/2023	27	\$0.00
DA2023122 - 1	9 Dry Street LEITH,TAS,7315	Minor amendment of a Permit.	Subdivision - 4 residential lots	23/08/2023	11/09/2023	17	\$0.00
DA2023151 - 1	80 Deviation Road PENGUIN,TAS,7316	Minor amendment of a Permit.	Subdivision - 6 residential lots	16/08/2023	1/09/2023	8	\$0.00
DA2023159	53 Sice Avenue HEYBRIDGE,TAS,7316	Discretionary	Residential - alterations and additions to existing dwelling	19/06/2023	8/09/2023	32	\$320,000.00
DA2023206	7 Henslowes Road ULVERSTONE,TAS,7315	Discretionary	Residential - dwelling extension	2/08/2023	1/09/2023	28	\$60,000.00
DA2023207	51 Casey Street South LEITH,TAS,7315	Discretionary	Residential - single dwelling, shed and home-based business (upholstery workshop)	2/08/2023	4/09/2023	31	\$850,000.00
DA2023212	11 Revell Lane PENGUIN,TAS,7316	Discretionary	Residential - new shed and demolition of existing shed	9/08/2023	22/09/2023	25	\$55,000.00
DA2023213	277 Cuprona Road HEYBRIDGE,TAS,7316	Discretionary	Resource Development - new shed and demolition of existing shed - Setbacks	10/08/2023	13/09/2023	30	\$90,000.00
DA2023223	Ozanne Drive GAWLER,TAS,7315	Permitted	Residential - single dwelling	22/08/2023	12/09/2023	6	\$300,000.00
DA2023224	109 William Street FORTH,TAS,7310	Permitted	Community Meeting and Entertainment - training space	22/08/2023	19/09/2023	6	\$30,000.00
DA2023225	21 Old Kindred Road FORTH,TAS,7310	Discretionary	Residential - dwelling extension	22/08/2023	25/09/2023	27	\$100,000.00
DA2023228	309 Ironcliffe Road PENGUIN,TAS,7316	Discretionary	Residential - shed	24/08/2023	22/09/2023	23	\$100,000.00
DA2023229	2 Mountain View Place PENGUIN,TAS,7316	Discretionary	Residential – second access and reinstatement of an existing unlawful second access	24/08/2023	29/09/2023	23	\$0.00
DA2023231	276 Ironcliffe Road PENGUIN,TAS,7316	Discretionary	Residential - single dwelling and outbuilding and Visitor Accommodation - short term accommodation within a portion of the outbuilding	28/08/2023	29/09/2023	29	\$750,000.00
DA2023233	5 Stubbs Road TURNERS BEACH,TAS,7315	Permitted	Residential - multiple dwellings x 3	28/08/2023	13/09/2023	9	\$750,000.00
DA2023234	84 South Road PENGUIN,TAS,7316	Permitted	Visitor Accommodation - Short-term accommodation	30/08/2023	29/09/2023	9	\$0.00
DA2023239	886 Ironcliffe Road PENGUIN,TAS,7316	Permitted	Food Service & Visitor Accommodation - BBQ Shelter	31/08/2023	12/09/2023	5	\$5,000.00
DA2023244	683 Penguin Road PENGUIN,TAS,7316	Permitted	Residential - roof over outdoor area	7/09/2023	19/09/2023	6	\$50,000.00
DA2023247	18 Crawford Street ULVERSTONE,TAS,7315	Permitted	Educational and occasional care - storage shed	11/09/2023	29/09/2023	14	\$20,630.00

Independent Auditor's Report
To the Councillors of Central Coast Council
Central Coast Council
Report on the Audit of the Financial Report

Opinion

I have audited the financial report of Central Coast Council (Council), which comprises the statement of financial position as at 30 June 2023 and statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification signed by the General Manager.

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, Council's financial position as at 30 June 2023 and its financial performance and its cash flows for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

Basis for Opinion

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

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

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

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
Valuation of property and infrastructure assets <i>Refer to notes 6.1 & 9.10</i>	
<p>At 30 June 2023, Council's assets included land, land under roads, buildings and infrastructure assets such as roads, bridges, footpaths and cycleways, drainage, recreation and parks, car parks and environmental assets valued at fair value totalling \$535.12 million. The fair values of these assets are based on market value or current replacement cost.</p> <p>Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. In between valuations, Council considers the application of indexation to ensure the carrying values reflect fair values.</p> <p>During 2022-23, Council undertook a full revaluation of roads, bridges and drainage assets. Indexation was applied to land. The valuations were determined by experts and are highly dependent upon a range of assumptions and estimated unit rates.</p>	<ul style="list-style-type: none"> Assessing the scope, expertise and independence of experts involved in the valuations. Evaluating the appropriateness of the valuation methodology applied to determine fair values. Critically assessing assumptions and other key inputs into the valuation model. Testing, on a sample basis, the mathematical accuracy of the valuation model calculations. Evaluating indexation applied to assets between formal valuations. Evaluating the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

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

In preparing the financial report, the General Manager is responsible for assessing Council's ability to continue as a going concern, disclosing, as applicable, matters related to going

concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

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

A handwritten signature in black ink, appearing to read 'S. Morrison'.

Stephen Morrison
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

28 September 2023
Hobart

Central Coast Council

ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2023

Statement of Comprehensive Income For the Year Ended 30 June 2023

	Note	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	18,012	18,238	17,290
Statutory fees and fines	2.2	486	499	536
User fees	2.3	3,803	4,047	3,763
Grants	2.4	4,840	7,448	6,458
Contributions - cash	2.5	1,965	2,043	1,811
Interest	2.6	190	636	177
Other income	2.7	764	1,222	2,018
Investment revenue	2.9, 5.2	1,399	1,459	1,590
		31,459	35,592	33,643
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	11,179	3,175	5,396
Contributions - non-monetary assets	2.5	-	2,679	-
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	357	(396)	(1,215)
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	5.1	789	1,089	916
		12,325	6,547	5,097
Total income from continuing operations		43,784	42,140	38,740
Expenses from continuing operations				
Employee benefits	3.1	(13,469)	(13,535)	(12,442)
Materials and services	3.2	(10,004)	(12,472)	(10,184)
Depreciation and amortisation	3.3	(7,320)	(8,678)	(8,432)
Finance costs	3.4	(250)	(333)	(405)
Other expenses	3.5	(550)	(607)	(552)
Total expenses from continuing operations		(31,592)	(35,624)	(32,015)
Result from continuing operations		12,192	6,515	6,725
Net result for the year		12,192	6,515	6,725
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	5.2, 9.1	-	2,330	1,974
Net asset revaluation increment/(decrement)	9.1	-	53,556	12,409
Share of other comprehensive income of associates and joint ventures accounted for by the equity method		-	-	-
Total Other Comprehensive Income		-	55,886	14,383
Total Comprehensive result		12,192	62,401	21,108

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

Statement of Financial Position
As at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	8,664	4,999
Trade and other receivables	4.2	791	874
Investments	4.3	8,375	8,098
Non-current assets classified as held for sale	4.4	14	96
Other assets	6.3	501	309
Total current assets		18,346	14,376
Non-current assets			
Investments in associates accounted for using the equity method	5.1	10,710	9,521
Investment in water corporation	5.2	76,490	74,161
Property, infrastructure, plant and equipment	6.1	542,247	485,709
Right-of-use assets	6.2	148	208
Total non-current assets		629,596	569,599
Total assets		647,942	583,975
Liabilities			
Current liabilities			
Trade and other payables	7.1	3,424	3,818
Trust funds and deposits	7.2	340	443
Provisions	7.3	2,599	2,772
Lease liabilities	7.4	53	63
Contract liabilities	7.5	2,722	2,169
Interest-bearing loans and borrowings	8.1	550	503
Total current liabilities		9,687	9,768
Non-current liabilities			
Provisions	7.3	1,855	1,769
Lease liabilities	7.4	108	163
Interest-bearing loans and borrowings	8.1	9,241	7,626
Total non-current liabilities		11,204	9,558
Total liabilities		20,892	19,327
Net Assets		627,050	564,649
Equity			
Accumulated surplus		280,655	273,029
Reserves	9.1	346,395	291,620
Total Equity		627,050	564,649

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

Statement of Cash Flows

For the Year Ended 30 June 2023

		2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
	Note		
Cash flows from operating activities			
Rates		18,360	17,457
Statutory fees and fines		499	536
User charges and other fines (inclusive of GST)		4,337	4,077
Grants (inclusive of GST)		7,426	6,469
Contributions (inclusive of GST)	2.5	2,237	1,921
Interest received		638	181
Dividends		243	243
Investment revenue	2.9	1,459	1,590
Other receipts (inclusive of GST)		1,015	1,847
Net GST refund/(payment)		1,656	1,713
Payments to suppliers (inclusive of GST)		(15,032)	(11,842)
Payments to employees		(13,824)	(12,482)
Finance costs paid		(243)	(374)
Other payments		(415)	(360)
Net cash provided by (used in) operating activities	9.2	8,355	10,976
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(10,246)	(16,536)
Proceeds from sale of property, infrastructure, plant and equipment		529	478
Capital grants		3,809	6,347
Payments for investments		(277)	(2,137)
Proceeds from sale and withdrawals of investments		-	1,400
Net cash provided by (used in) investing activities		(6,185)	(10,448)
Cash flows from financing activities			
Proceeds from / (repayment of) trust funds and deposits		(103)	67
Repayment of lease liabilities (principal repayments)		(63)	(63)
Proceeds from interest bearing loans and borrowings		2,200	2,500
Repayment of interest bearing loans and borrowings		(539)	(8,132)
Net cash provided by (used in) financing activities	9.3	1,495	(5,628)
Net increase (decrease) in cash and cash equivalents		3,665	(5,100)
Cash and cash equivalents at the beginning of the financial year		4,999	10,099
Cash and cash equivalents at the end of the financial year	9.4	8,664	4,999
Restrictions on cash assets	4.1	1,265	792

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

**Statement of Changes in Equity
For the Year Ended 30 June 2023**

	Note	Accumulated Surplus 2023 \$'000	Revaluation Reserve 2023 \$'000	Fair Value Reserve 2023 \$'000	Other Reserves 2023 \$'000	Total Equity 2023 \$'000
2023						
Balance at beginning of the financial year		273,029	276,868	7,671	7,081	564,649
Net result for the year		6,515	-	-	-	6,515
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.2,9.1	-	-	2,330	-	2,330
Net asset revaluation increment/(decrement)	9.1	-	53,556	-	-	53,556
Total comprehensive income		279,544	330,424	10,000	7,081	627,050
Transfers between reserves		1,111	-	-	(1,111)	-
Balance at end of the financial year		280,655	330,424	10,000	5,970	627,050

		Accumulated Surplus 2022 \$'000	Asset Revaluation Reserve 2022 \$'000	Fair Value Reserve 2022 \$'000	Other Reserves 2022 \$'000	Total Equity 2022 \$'000
2022						
Balance at beginning of the financial year		265,596	264,459	5,697	7,789	543,540
Net result for the year		6,725	-	-	-	6,725
Other Comprehensive Income:						
Fair Value adjustment on equity investment assets	5.2,9.1	-	-	1,974	-	1,974
Net asset revaluation increment/(decrement)	9.1	-	12,409	-	-	12,409
Total comprehensive income		272,321	276,868	7,671	7,789	564,649
Transfers between reserves		708	-	-	(708)	-
Balance at end of the financial year		273,029	276,868	7,671	7,081	564,649

The above statement should be read with the accompanying notes.

Central Coast Council
Financial Report
Table of Contents

FINANCIAL REPORT		Page
Notes to Financial Statements		
Note 1	Overview	
1.1	Reporting entity	7
1.2	Basis of accounting	7
1.3	Use of judgements and estimates	7
1.4	Material Budget Variations	8
1.5	Functions/Activities of the Council	9
Note 2	Revenue	
2.1	Rates and charges	11
2.2	Statutory fees and fines	11
2.3	User fees	11
2.4	Grants	12
2.5	Contributions	13
2.6	Interest	13
2.7	Other income	13
2.8	Net gain/(loss) on disposal of property, infrastructure, plant and equipment	14
2.9	Investment revenue	14
Note 3	Expenses	
3.1	Employee benefits	15
3.2	Materials and services	15
3.3	Depreciation and amortisation	16
3.4	Finance costs	17
3.5	Other expenses	17
Note 4	Current Assets	
4.1	Cash and cash equivalents	18
4.2	Trade and other receivables	18
4.3	Investments	19
4.4	Assets held for sale	19
Note 5	Other Investments	
5.1	Investment in associates	20
5.2	Investment in water corporation	20
Note 6	Non-current assets	
6.1	Property, infrastructure, plant and equipment	21
6.2	Right-of-use assets	28
6.3	Other assets	28
Note 7	Current liabilities	
7.1	Trade and other payables	28
7.2	Trust funds and deposits	28
7.3	Provisions	29
7.4	Lease liabilities	30
7.5	Contract liabilities	31
Note 8	Non-current liabilities	
8.1	Interest bearing loans and borrowings	32
Note 9	Other financial information	
9.1	Reserves	33
9.2	Reconciliation of cash flows from operating activities to surplus (deficit)	35
9.3	Reconciliation of liabilities arising from financing activities	35
9.4	Reconciliation of cash and cash equivalents	35
9.5	Financing arrangements	35
9.6	Superannuation	36
9.7	Commitments	37
9.8	Operating leases as lessor	37
9.9	Contingent liabilities and contingent assets	37

**Central Coast Council
Financial Report
Table of Contents**

FINANCIAL REPORT		Page
Notes to Financial Statements		
Note 10	Financial instruments	38
10.1	Fair value measurements	43
10.2	Events occurring after balance date	46
Note 11	Other matters	
11.1	Related party transactions	47
11.2	Interest in other entities	49
11.3	Other significant accounting policies and pending accounting standards	50
11.4	Significant Business Activities	51
11.5	Management indicators	53
	Certification of the Financial Report	57

Notes to the Financial Report For the Year Ended 30 June 2023

Note 1 Overview

1.1 Reporting entity

- (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 purpose of the Council is to:

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

1.2 Basis of accounting

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

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

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

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 4.3, 4.4, 5.2, 6.1, 6.2, 7.3, 8.1 and 11.3(d).

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.

1.3 Use of judgements and estimates

Judgements and Assumptions

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

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

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

Employee entitlements

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

Defined benefit superannuation fund obligations

Actuarial assumptions are utilised in the determination of Council's defined benefit superannuation fund obligations. These assumptions are discussed in note 9.6.

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 5.2.

Landfill / Tip Rehabilitation

Assumptions and judgements are utilised in determining the estimated liability for restoring the Resource recovery Centre site at Lobster Creek Road. These assumptions are noted at note 7.3 (b).

Notes to the Financial Report For the Year Ended 30 June 2023

1.4 Material Budget Variations

Council's original budget was adopted by the Council on **20 June 2022**. The original projections on which the budget was based have been affected by a number of factors. These include State and Federal Government decisions including new grant programs, changing economic activity and weather. Material variations of more than 10% are explained below:

Revenues

1 Grants

The variation of \$2,608,576 on budget (54%) was due to the impact of Commonwealth Financial Assistance Grant funding. The Australian Commonwealth Government provides Financial Assistance Grants to Council for general purpose use and the provision of local roads. Council bases its budget on actual cash funding in the previous year and we have received a 10% increase in the 2022-2023 funding allocation. The Commonwealth also prepaid 100% of the 2023-2024 entitlement in the current year, which is higher than the previous year where Council received a 75% prepayment of its allocation. The effects of the early receipt of instalments each year has resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2022-2023 by \$2,393,276 and 2021-2022 by \$1,838,026. This has impacted the Statement of Comprehensive Income resulting in the Surplus/(deficit) being higher in both years by these amounts. Future payments remain at the Commonwealth's discretion.

2 Interest

The increase of \$445,782 on budget (235%) was due to significantly higher interest rates achieved on deposited funds versus the outlook on rates at the time of setting the budget.

3 Other income

The increase of \$457,724 on budget (60%) was due to insurance proceeds on Council owned properties (\$184,692), reimbursement for workers compensation payments (\$105,186), proceeds for the June 2022 Storm damages under the Tasmanian Relief and Recovery Arrangements – National Disaster Relief funding (\$98,539) and Retail Sales at Visitor Information Centres (\$93,595).

4 Capital grants received specifically for new or upgraded assets

Capital grant revenue was down \$8,004,000 on budget (72%) due to delayed completion of major capital projects for the Coastal Pathways (\$4.4m.) and Ironcliffe Road upgrade (\$2.3m.) and budgeted funding for strategic projects not progressed.

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

The reported net gain/(loss) on disposal of property, infrastructure plant and equipment was down \$752,361 due to losses associated with de-recognition of Bridge assets not owned by Council (\$436,000), asset write-offs associated with the construction of new assets subject to Grant proceeds (\$215,000) and the unscheduled write down of road assets (\$77,000).

6 Contributions - non monetary assets

The increase of \$2,679,336 largely relates to the recognition of assets contributed to Council from subdivision activities and other assets and transferred to Council ownership.

7 Share of net profits/(losses) of associates and joint ventures accounted for by the equity method

The increase of \$300,426 on budget (38%) was due to higher than budgeted share of profit from Dulverton Waste Management Authority.

Expenses

1 Materials and services

The increase of \$2,467,815 on budget (24%) was due to a number of operational costs coming in higher than budget some of which are covered by additional revenue streams and storm damages related to the October 2022 floods. The materials costs (excluding employee expenses) for Storm damages relating to the October 2022 floods totalled \$346,000. Employees engaged in Storm damage mitigation activities also resulted in additional outsourced costs to support ongoing operational activities and lower activity in capital works meaning lower overheads recovered. These costs are currently subject to a claim under a Government assistance package. There were also additional costs associated with TasWater charges (\$160,000), temporary costs to support the re-establishment of facilities at the Heybridge Recreation Ground after the building was destroyed by fire (\$194,000), higher waste collection charges (\$286,000), Tasmanian Waste Levy charges (\$94,000) and additional costs for building levies, private works, land tax recovered through revenue lines (\$136,000). Other notable variances were expenses for Operational grant funds received (\$64,000), Legals (\$75,000), Election expenses (\$45,000), Grass Maintenance (\$72,000), recruitment costs (\$67,000) and retail stock purchases (\$55,000).

2 Depreciation and Amortisation

The depreciation expense variance to budget of \$1,357,747 (19%) is largely due to revaluation of assets not being factored in to the 2022-2023 budget. The increase in depreciation expense on last year is \$245,191 (2.9%). The impacts for these and current year revaluations have been considered in determining the 2023-2024 budget.

3 Other expenses

An increase on budget of \$57,488, (11%) due to higher than budgeted costs for External Audit services relating to ISO accreditation (\$10,000), Councillor Allowances (\$18,000) and value recognised as revenue and expense for Volunteer contributions (\$23,000).

**Notes to the Financial Report
For the Year Ended 30 June 2023**

1.5 Functions/Activities of the Council

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

	Grants 000's	Other 000's	Total Revenue 000's	Total Expenditure 000's	Surplus/ (Deficit) 000's	Assets 000's
Government and administration						
2022 - 2023	7,101	20,379	27,480	8,556	18,924	115,461
2021 - 2022	6,222	19,514	25,735	7,656	18,079	109,425
Roads, streets and bridges						
2022 - 2023	1,756.59	1,213	2,970	6,544	(3,575)	353,109
2021 - 2022	1,997	(506)	1,492	5,692	(4,200)	304,726
Drainage						
2022 - 2023	-	693	693	826	(133)	32,581
2021 - 2022	-	(251)	(251)	747	(999)	28,538
Waste management						
2022 - 2023	100	526	626	5,175	(4,549)	5,845
2021 - 2022	17	503	520	4,417	(3,897)	5,839
Environmental health						
2022 - 2023	-	56	56	225	(168)	28
2021 - 2022	-	55	55	250	(195)	10
Planning services						
2022 - 2023	-	440	440	541	(101)	3
2021 - 2022	-	409	409	574	(165)	7
Building control						
2022 - 2023	-	352	352	624	(271)	7
2021 - 2022	-	367	367	503	(136)	12
Community amenities						
2022 - 2023	-	1,241	1,241	2,761	(1,520)	5,843
2021 - 2022	-	1,081	1,081	2,635	(1,554)	5,537
Community services						
2022 - 2023	172	3,326	3,499	3,847	(348)	53,170
2021 - 2022	203	3,041	3,244	3,200	43	51,179
Recreation facilities						
2022 - 2023	644	646	1,290	5,563	(4,273)	78,526
2021 - 2022	571	310	881	5,447	(4,566)	74,818
Economic development						
2022 - 2023	750	290	1,040	319	721	3,369
2021 - 2022	2,732	79	2,811	415	2,396	3,884
Other - not attributable						
2022 - 2023	99	2,356	2,454	644	1,810	-
2021 - 2022	112	2,285	2,397	478	1,919	-
Total						
2022 - 2023	10,623	31,518	42,140	35,624	6,515	647,942
2021 - 2022	11,854	26,886	38,740	32,016	6,725	583,975

**Notes to the Financial Report
For the Year Ended 30 June 2023**

1.5 Functions/Activities of the Council (Continued)

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

	2023	2022
	000's	000's
Current assets	18,346	14,376
Non-current assets	629,596	569,599
	647,942	583,975

(c) Governance and administration

Provision of organisational functions including executive services, governance, corporate support, ICT, risk, people and financial services.

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 of 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 regulations of activities affecting the environment.

Planning Services

Administration of the town planning scheme, subdivisions and urban and rural development approvals.

Building control

The development and maintenance of building constructions standards.

Community amenities

Operation and maintenance of housing for aged persons and persons of limited means, Civic Centre, Council halls (excluding indoor sports complexes).

Community services

Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds. Operation of the 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 (includes 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 not attributed elsewhere.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000

Note 2 Revenue

Note 2.1 Rates and charges

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

The valuation base used to calculate general rates for 2022-2023 was \$226 million (2021-2022 \$175 million). The 2022-2023 weighted average rate in the dollar was 7.231 cents (2021-2022, 8.835 cents). Council adopted differential rating for the 2022-2023 year, with separate rates applied to residential, primary production and industrial/commercial to adjust for the impacts of revaluation movements in these land use classifications.

General Rate revenue	15,801	14,976
Waste levies	2,466	2,348
Fire Service levies	776	742
Early payment discount	(768)	(738)
Rates remitted	(37)	(37)
Total rates and charges	18,238	17,290

The date of the latest general revaluation of land for rating purposes within the municipality was 1 July 2019, and the next general revaluation is due to take place in 2025-2026. Adjustment factors are applied every two years and the last adjustment was completed in April 2022, and the valuation was first applied in the rating year commencing 1 July 2022.

Accounting policy

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

Note 2.2 Statutory fees and fines

Fines and penalties	18	27
Regulatory charges	481	509
Total statutory fees and fines	499	536

Accounting policy

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

Note 2.3 User fees

Cemetery fees	99	89
Certificate charges	133	163
Child care fees	964	874
Community development	26	24
Inspection and connection fees	102	119
Licence fees	165	175
Other fees and charges	140	125
Other rental	510	472
Recreation	380	352
Rental of Aged Persons Home units	574	564
Rental of Ganesway units	186	142
Resource Recovery Centre - entry fees	468	406
Resource Recovery Centre - other income	55	94
Swimming pool and waterslide	137	129
Visitor centres	108	34
Total user fees	4,047	3,763

Accounting policy

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

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. 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.

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 2.4 Grants		
Grants were received in respect of the following:		
Summary of grants		
Federally funded grants	9,347	10,108
State funded grants	1,231	1,329
Others	45	367
Total	<u>10,623</u>	<u>11,804</u>
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - General Purpose (Untied)	3,920	4,004
Commonwealth Government Financial Assistance Grants - Roads (Untied)	3,085	2,143
Commonwealth Government - training subsidy	133	50
Diesel and alternative fuel	36	42
Heavy Vehicle Motor Tax	72	72
Tasmanian Weeds Action Fund	75	25
Ulverstone Child Care Centre bus	13	13
Arts Grant Contributions (HIVE)	92	93
Other	22	16
Total recurrent grants	<u>7,448</u>	<u>6,458</u>
Capital grants received specifically for new or upgraded assets		
Coastal Shared Pathways	514	501
Commonwealth Government - Roads to Recovery	772	772
Gawler River Bridge, Preston Road	840	1,190
Nine Mile Road	75	-
Penguin Foreshore	750	1,250
Penguin Recreation Ground	55	-
Resource Recovery Centre contribution - Dulverton	99	17
Riana Community Centre	-	309
South Road, Penguin	70	-
Ulverstone Cultural Precinct	-	500
Ulverstone Sports & Leisure Centre community rooms	-	411
Ulverstone Skate Park	-	277
Other	-	169
Total capital grants	<u>3,175</u>	<u>5,396</u>
Unspent grants and contributions		
Grants and contributions which were obtained on the condition that they be spent for specified purposes or in a future period, but which are not yet spent in accordance with those conditions, are as follows:		
Operating		
Balance of unspent funds at 1 July	80	-
Add: Funds received and not recognised as revenue in the current year	676	80
Balance of unspent funds at 30 June	<u>756</u>	<u>80</u>
Capital		
Balance of unspent funds at 1 July	264	1,659
Add: Funds received and not recognised as revenue in the current year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(95)	(1,395)
Balance of unspent funds at 30 June	<u>169</u>	<u>264</u>
Total unspent funds	<u>925</u>	<u>344</u>

Accounting policy

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

2023 **2022**
\$'000 **\$'000**

Note 2.4 Grants (Continued)

Accounting policy

Each performance obligation is considered to ensure that the revenue recognition reflects the transfer of control. Within grant agreements there may be some performance obligations where control transfers at a point in time and others which have a continuous transfer of control over the life of the contract. Where control is transferred over time, generally the input methods being either costs or time incurred are deemed to be the most appropriate methods to reflect the transfer of benefit.

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

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

In both years the Commonwealth has made early payment of the first two quarterly instalments of untied Financial Assistance Grants for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2022-23 by \$2,393,276, (2021-22, \$1,838,206). This has impacted the Statement of Comprehensive Income resulting in the Net result for the year being higher by the same amount.

Note 2.5 Contributions

(a) Cash

Public Open Space contributions	212	127
Community Child Care fee contributions	1,753	1,577
Other	78	107
Total	2,043	1,811

(b) Non-monetary assets

Roads	1,323	-
Drainage	659	-
Other	698	-
Total	2,679	-

Total contributions	4,723	1,811
----------------------------	--------------	--------------

Accounting policy

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

Note 2.6 Interest

Interest on cash and cash equivalents	636	177
Total	636	177

Accounting policy

Interest income

Interest is recognised progressively as it is earned.

Note 2.7 Other income

Private Works	44	15
Reimbursements of costs	276	173
Insurance Claims Proceeds	185	1,186
Accelerated Local Government Capital Program - Loan interest reimbursement	95	266
Volunteer services	203	192
Storm Claim - Tasmanian Relief and Recovery Arrangements – National Disaster Relief	99	-
Other	320	186
Total other income	1,222	2,018

Accounting policy

Volunteer services

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.		
Proceeds of sale - Land	134	49
Proceeds of sale - Property, plant and infrastructure	395	424
Write down value of Land assets disposed	(81)	(55)
Write down value of Property, plant and infrastructure assets disposed	(843)	(1,633)
Total	(396)	(1,215)

Accounting policy

Gains and losses on asset disposals

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

Note 2.9 Investment revenue		
Dividend revenue received - TasWater	1,145	1,145
Tax equivalent received - Dulverton Waste Management Authority	314	445
Total investment revenue	1,459	1,590

Accounting policy

Investment revenue

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 3 Expenses		
Note 3.1 Employee benefits		
Wages and salaries	11,983	11,217
Workers compensation	191	167
Superannuation	1,346	1,183
Fringe benefits tax	33	24
Payroll tax	712	702
	<u>14,263</u>	<u>13,293</u>
Less amounts capitalised	(728)	(851)
Total employee benefits	<u>13,535</u>	<u>12,442</u>

Accounting policy

Employee benefits

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

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

Note 3.2 Materials and services		
Aged Persons Home Units	424	409
Amenities and cemeteries	346	324
Child Care Centre	450	350
Computer maintenance	520	523
Contributions to Cradle Coast Authority	154	174
Contributions to LGAT	55	58
Corporate administration and governance	945	828
Election expenses	176	10
Fire service contribution	752	695
Garbage collection contracts	1,780	1,594
Insurance	224	262
Land tax	279	256
Other Council buildings and structures	528	365
Other materials and contracts	600	487
Other waste management costs	1,652	1,103
Parks	668	567
Recreation grounds and centres	1,421	1,299
Roads, footpaths and car parks	808	565
Utilities - street lighting power charges	345	315
Flood and storm damage remediation materials	346	-
Total materials and services	<u>12,472</u>	<u>10,184</u>

Accounting policy

Materials and services expense

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

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 3.3 Depreciation and amortisation		
<i>Property</i>		
Buildings	2,217	2,084
<i>Plant and Equipment</i>		
Plant, machinery and equipment	983	1,029
Fixtures, fittings and furniture	239	241
<i>Infrastructure</i>		
Roads	2,653	2,549
Bridges	521	512
Footpaths and cycleways	635	616
Drainage	473	471
Recreation and Parks	556	560
Off street car parks	95	84
Environmental	202	183
<i>Intangible assets</i>		
Amortisation of municipal revaluation	43	43
<i>Right-of-use of assets</i>		
Right-of-use of assets	60	60
Total	8,678	8,432

Accounting policy

Depreciation and amortisation expense

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

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

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

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

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

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

Period

Property

Buildings

20-100 years

Plant and Equipment

Plant, machinery and equipment

2-30 years

Fixtures, fittings and furniture

5-40 years

Computers and telecommunications

2-5 years

Infrastructure

Roads

Road pavements and seals

15-150 years

Road substructure

15-150 years

Road kerb, channel and minor culverts

15-150 years

Bridges

Bridges deck

10-100 years

Bridges substructure

10-100 years

Other Infrastructure

Footpaths and cycleways

15-150 years

Drainage

100 years

Recreational, leisure and community facilities

5-60 years

Waste management

10-50 years

Parks, open space and streetscapes

5-60 years

Off street car parks

15-150 years

Intangible assets

Municipal property revaluation

5 years

Right-of-use of assets

Right-of-use of assets

term of lease

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 3.4 Finance costs		
Interest - borrowings	276	351
Unwinding of rehabilitation liability	51	46
Interest - lease liabilities	6	8
Total finance costs	333	405

Accounting policy

Finance expense

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

Finance costs are 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 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, borrowings, leases and unwinding of discounts.

Note 3.5 Other expenses

External auditors' remuneration (Tasmanian Audit Office)	44	22
Internal auditors' remuneration (internal audit services - BSI Group)	16	10
Councillors' allowances	339	319
Volunteer services	203	192
Other	5	9
Total	607	552

Internal Audit services relate to assessment of accreditation to ISO 45001 for Council's Workplace Health and Safety management systems.

Accounting policy

Other expenses

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 4 Current Assets		
Note 4.1 Cash and cash equivalents		
Cash at bank	78	192
Money market call account	2,587	1,807
Term Deposits	6,000	3,000
Total cash and cash equivalents	8,664	4,999
Council's cash and cash equivalents are subject to a number of internal and external restrictions and internal commitments that limit amounts available for discretionary or future use. These include:		
Restricted funds		
i) Trust funds and deposits (note 7.2)	340	443
ii) Unspent grant funds with conditions (note 2.4)	925	349
	1,265	792
Internal committed funds		
iii) Landfill restoration (note 7.3)	2,048	2,116
iv) Employee provisions (note 7.3)	1,105	992
v) Other Reserve fund provisions (note 9.1)	5,971	7,081
Committed funds	10,388	10,982
Total uncommitted cash and cash equivalents	(1,724)	(5,983)
Total Investments (note 4.3)	8,375	8,098
Total uncommitted funds	6,652	2,115

Accounting policy

Cash and cash equivalents

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

Restricted and internally committed funds include:

- i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.
- ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.
- iii) Landfill restoration provision for the Lobster Creek waste landfill site as outlined in note 7.3.
- iv) Monies set aside to meet employee leave provision obligations
- v) Other reserve fund provisions represent internal discretionary cash reserves set aside for specific future needs in replacing or maintaining Council assets and services.

Note 4.2 Trade and other receivables

Current

Rates debtors	185	150
Other debtors	308	343
Net GST receivable	298	381
Total trade and other receivables	791	874

For ageing analysis of the financial assets, refer to note 10 (d)

Accounting policy

Trade and other receivables

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

For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 4.3 Investments		
Current		
Managed funds	7,275	6,998
Term deposits - more than 3 months	1,100	1,100
	<u>8,375</u>	<u>8,098</u>

Council has a managed investment in an income fund held with TPT Wealth.

Accounting policy

Investments

Investment in financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. As Council's Managed funds are actively managed and their performance is evaluated on a fair value basis, these investments are mandatorily required to be measured at fair value through profit or loss.

Note 4.4 Assets held for sale		
Opening Balance	96	66
Disposals	(81)	(55)
Internal transfer from Land	-	85
Total	<u>14</u>	<u>96</u>

Council sold an unused vacant block of land in 2022-2023 that was surplus to requirements.

The balance recognised in Assets held for sale represents land parcels placed with real estate agents and likely to be sold within the next twelve months. The land is valued at the lower of carrying value and fair value less costs to sell.

Accounting policy

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 is not subject to depreciation. Non-current assets, disposal groups and related liabilities 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.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 5 Other Investments		
Note 5.1 Investment in associates		
Investments in associates accounted for by the equity method are:		
Dulverton Regional Waste Management Authority	10,710	9,521
Total	10,710	9,521

Dulverton Regional Waste Management Authority

Background

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 the Joint Authority are Devonport City, Latrobe and Kentish Councils.

The Council's ownership interest in the Authority at 30 June 2023 was 36.82%. The proportion of voting power held in the Authority is 25%. The Council's investment in the Authority has been calculated by reference to the Authority's reported equity at 30 June 2023. The share of profit for the current year is based on a draft estimate of the profit to be received for the 2022-2023 financial year.

There were no quantified contingent liabilities disclosed by the Authority.

Council's share of accumulated surplus(deficit)

Council's share of accumulated surplus(deficit) at start of year	7,134	6,461
Reported surplus(deficit) for year	1,089	916
Distributions for the year	(243)	(243)
Council's share of accumulated surplus(deficit) at end of year	7,980	7,134

Council's share of reserves

Council's share of reserves at start of year	2,730	2,387
Council's share of reserves at end of year	2,730	2,387

Movement in carrying value of specific investment

Carrying value of investment at start of year	9,521	7,869
Share of surplus(deficit) for year	1,089	916
Share of asset revaluation	343	979
Distributions received	(243)	(243)
Carrying value of investment at end of year	10,710	9,521

Accounting policy

Accounting for investments in associates

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

Note 5.2 Investment in water corporation

Opening balance	74,161	72,187
Fair Value adjustments on equity investment assets	2,330	1,974
Total investment in water corporation	76,490	74,161

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

Accounting policy

Equity Investment

As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: *Financial Instruments* to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. Council holds 4.37% ownership interest in TasWater (2022, 4.48%) which is based on Schedule 2 of the Corporation's Constitution.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 6	Non-current assets		
Note 6.1	Property, infrastructure, plant and equipment	2023	2022
		\$'000	\$'000
	Summary		
	at cost	16,964	21,243
	Less accumulated depreciation	(9,838)	(9,703)
		7,126	11,541
	at fair value as at 30 June	744,694	668,698
	Less accumulated depreciation	(209,572)	(194,530)
		535,122	474,168
	Total	542,247	485,709
	Property		
	Land		
	at fair value as at 30 June	45,409	39,734
		45,409	39,734
	Land under roads		
	at fair value as at 30 June	30,094	30,045
		30,094	30,045
	Total Land	75,504	69,779
	Buildings		
	at fair value as at 30 June	170,442	167,204
	Less accumulated depreciation	(79,063)	(76,378)
		91,379	90,826
	Total Buildings	91,379	90,826
	Total Property	166,882	160,605
	Plant and Equipment		
	Plant, machinery and equipment		
	at cost	8,666	8,610
	Less accumulated depreciation	(5,528)	(5,630)
		3,139	2,980
	Fixtures, fittings and furniture		
	at cost	5,431	5,163
	Less accumulated depreciation	(4,310)	(4,073)
		1,121	1,090
	Total Plant and Equipment	4,260	4,070
	Infrastructure		
	Roads		
	at fair value as at 30 June	318,328	269,824
	Less accumulated depreciation	(59,118)	(51,912)
		259,210	217,912
	Bridges		
	at fair value as at 30 June	37,081	36,446
	Less accumulated depreciation	(15,928)	(17,179)
		21,154	19,267

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 6.1 Property, infrastructure, plant and equipment (continued)	2023 \$'000	2022 \$'000
Footpaths and cycleways		
at fair value as at 30 June	53,018	41,962
Less accumulated depreciation	(20,107)	(15,959)
	32,911	26,003
Drainage		
at fair value as at 30 June	51,379	46,956
Less accumulated depreciation	(20,236)	(18,628)
	31,142	28,328
Recreation & Parks		
at fair value as at 30 June	25,428	23,934
Less accumulated depreciation	(9,342)	(9,534)
	16,086	14,400
Car Parks		
at fair value as at 30 June	5,509	4,741
Less accumulated depreciation	(2,446)	(1,970)
	3,064	2,771
Environmental		
at fair value as at 30 June	8,005	7,852
Less accumulated depreciation	(3,333)	(2,971)
	4,672	4,881
Total Infrastructure	368,239	313,564

Accounting policy

Land assets include Council owned land held for Council buildings and facilities, parks and public amenities, active recreation, car parks and land under roads. Land assets are revalued with sufficient regularity to ensure that the assets represent fair

Building assets include all building assets under the control of Council, and are recognised if it is probable that future economic benefits will flow to Council. Building assets values are reviewed regularly to ensure that carrying amounts do not exceed their recoverable amounts.

Roads includes substructures, seals and kerbs related to the road network.

Drainage assets includes all Council's drainage and related asset types including manholes, pits, headwalls, lines, and miscellaneous drainage items.

Roads, Footpaths and Cycleways, Car Parks and Drainage asset classes were revalued on 30 June 2023 by the Infrastructure Services Department of the Council in line with the 3 year revaluation cycle adopted by the Council. The revaluation is based on the current replacement cost using modern equivalent materials and work methods for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset. Input rates were sourced from current market rates for inputs and benchmarked to industry standard rates from Rawlinsons and Cordell Platinum.

The Council revalued the road pavements, formations and sub-base to reflect the service potential of the asset and the cost of the work methods. This more accurately estimates the costs of replacing the service potential of the asset at the end of its useful life. The effect of the change in estimate is an increase in both replacement and depreciation.

Bridges were revalued at 30 June 2023 by AusSpan Pty Ltd and are based on depreciated replacement cost for both the substructure and superstructure components of Council Bridge assets and taking in to consideration the lifespan of the asset.

Recreation and Parks and Environmental asset classes were revalued on 30 June 2022 by the Infrastructure Services Department of the Council. The revaluation was based on assessment of the current replacement cost for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 6.1	Property, infrastructure, plant and equipment (continued)	2023 \$'000	2022 \$'000
	<i>Works in progress</i>		
	Buildings	53	1,017
	Environmental	3	19
	Roads	103	9
	Drainage	132	186
	Footpaths and cycleways	1,492	1,537
	Car Parks	10	-
	Recreation	697	3,138
	Plant & Machinery	-	-
	Furniture and Equipment	5	-
	Bridges	371	1,565
	<i>Total Works in progress</i>	<u>2,866</u>	<u>7,471</u>
	<i>Total property, infrastructure, plant and equipment</i>	<u>542,247</u>	<u>485,709</u>

Notes to the Financial Report
For the Year Ended 30 June 2023

Note 6.1 Property, infrastructure, plant and equipment (cont.)

Reconciliation of property, infrastructure, plant and equipment

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Impairment losses recognised in profit or loss (a)	Transfers from Work in Progress	Other Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000
Property									
Land	39,733	-	5,676	-	-	-	-	-	45,409
Land under roads	30,045	-	-	-	-	-	49	-	30,094
Total land	69,779	-	5,676	-	-	-	49	-	75,504
Buildings	90,826	638	271	(2,217)	(44)	-	1,904	-	91,379
Total buildings	90,826	638	271	(2,217)	(44)	-	1,904	-	91,379
Total property	160,605	638	5,947	(2,217)	(44)	-	1,953	-	166,882
Plant and Equipment									
Plant, machinery and equipment	2,979	-	-	(983)	(65)	-	1,208	-	3,139
Fixtures, fittings and furniture	1,091	-	-	(239)	-	-	270	-	1,122
Total plant and equipment	4,070	-	-	(1,222)	(65)	-	1,478	-	4,260
Infrastructure									
Roads	217,913	964	39,977	(2,653)	(215)	-	3,080	145	259,210
Bridges	19,268	-	1,278	(521)	(436)	-	1,566	-	21,154
Footpaths and cycleways	26,004	359	3,373	(635)	(77)	-	3,222	665	32,911
Drainage	28,328	659	2,273	(473)	(5)	-	353	7	31,142
Recreation & Parks	14,401	-	61	(556)	-	-	3,076	(895)	16,086
Off street car parks	2,773	-	280	(95)	-	-	29	77	3,064
Environmental	4,880	-	(158)	(202)	-	-	152	-	4,672
Total infrastructure	313,564	1,981	47,084	(5,136)	(733)	-	11,480	-	368,239
Works in progress									
Land		49					(49)		-
Buildings	1,017	941	-	-	-	-	(1,904)		53
Environmental	19	137	-	-	-	-	(152)		3
Roads	9	3,175	-	-	-	-	(3,080)		103
Drainage	186	299	-	-	-	-	(353)		132
Footpaths and cycleways	1,537	3,177	-	-	-	-	(3,222)		1,492
Car Parks	-	39	-	-	-	-	(29)		10
Recreation and Parks	3,138	634	-	-	-	-	(3,076)		697
Plant & Machinery	-	1,208	-	-	-	-	(1,208)		-
Furniture and Equipment	-	275	-	-	-	-	(270)		5
Bridges	1,565	372	-	-	-	-	(1,566)		371
Total works in progress	7,470	10,306	(0)	(0)	(0)	(0)	(14,911)		2,866
Total property, infrastructure, plant and equipment	485,709	12,925	53,031	(8,575)	(843)	(0)	(0)		542,247

Notes to the Financial Report
For the Year Ended 30 June 2023

Note 6.1 Property, infrastructure, plant and equipment (continued)

Reconciliation of property, infrastructure, plant and equipment (continued)

2022	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.3)	Written down value of disposals	Impairment losses recognised in profit or loss (a)	Transfers from Work in Progress	Other Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000		\$'000
Property									
Land	30,654	-	9,191	-	(27)	-	-	(85)	39,733
Land under roads	30,045	-	-	-	-	-	-	-	30,045
Total land	60,699	-	9,191	-	(27)	-	-	(85)	69,779
Buildings	81,967	-	-	(2,084)	(614)	-	11,555	2	90,826
Total buildings	81,967	-	-	(2,084)	(614)	-	11,555	2	90,826
Total property	142,666	-	9,191	(2,084)	(641)	-	11,555	(83)	160,605
Plant and Equipment									
Plant, machinery and equipment	3,148	-	-	(1,029)	(70)	-	930	-	2,979
Fixtures, fittings and furniture	566	-	-	(241)	-	-	746	20	1,091
Total plant and equipment	3,714	-	-	(1,270)	(70)	-	1,677	20	4,070
Infrastructure									
Roads	218,298	-	4	(2,549)	(443)	-	2,603	-	217,913
Bridges	17,516	-	1,612	(512)	-	-	652	-	19,268
Footpaths and cycleways	25,697	-	-	(616)	(140)	-	1,063	-	26,004
Drainage	28,714	-	-	(471)	(266)	-	351	-	28,328
Recreation & Parks	13,145	-	378	(560)	(36)	-	1,474	-	14,401
Off street car parks	2,518	-	-	(84)	(36)	-	375	-	2,773
Environmental	5,068	-	(51)	(183)	-	-	68	(22)	4,880
Total infrastructure	310,956	-	1,943	(4,975)	(921)	-	6,586	(22)	313,564
Works in progress									
Buildings	9,328	3,244	-	-	-	-	(11,555)	-	1,017
Environmental	72	15	-	-	-	-	(68)	-	19
Roads	1,338	1,273	-	-	-	-	(2,603)	-	9
Drainage	261	277	-	-	-	-	(351)	-	186
Footpaths and cycleways	335	2,265	-	-	-	-	(1,063)	-	1,537
Car Parks	224	151	-	-	-	-	(375)	-	-
Recreation and Parks	232	4,380	-	-	-	-	(1,474)	-	3,138
Plant & Machinery	63	867	-	-	-	-	(930)	-	-
Furniture and Equipment	95	652	-	-	-	-	(746)	-	-
Bridges	6	2,211	-	-	-	-	(652)	-	1,565
Total works in progress	11,954	15,335	-	-	-	-	(19,817)	-	7,470
Total property, infrastructure, plant and equipment	469,289	15,335	11,134	(8,329)	(1,632)	-	-	-	485,709

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 6.1 Property, infrastructure, plant and equipment (continued)

Accounting policy	
Recognition and measurement of assets	
Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.	
Property, plant and equipment and infrastructure received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.	
Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.	
The following classes of assets have been recognised. In accordance with Council's policy, 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:	
	Threshold \$'000
Land	
Land	5
Land under roads	5
Buildings	5
Plant and Equipment	
Plant, machinery and equipment	2
Fixtures, fittings and furniture	2
Infrastructure	
Roads	5
Road pavements and seals	5
Road substructure	5
Road formation and earthworks	5
Road kerb, channel and minor culverts	5
Bridges	5
Footpaths and cycleways	5
Drainage	2
Recreation and Parks	2
Off street car parks	5
Environmental	2

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 6.1 Property, infrastructure, plant and equipment (continued)

Accounting policy (Cont.)

Revaluation

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

Land	fair value
Land under roads	fair value
Plant and machinery	cost
Furniture, fittings and office equipment	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Recreation and Parks	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and machinery and furniture, fittings and office equipment, are measured at their fair value in accordance with AASB 116 *Property, Plant & Equipment* and AASB 13 *Fair Value Measurement*. At balance date, Council reviewed the carrying value of the individual classes of assets measured at fair value to ensure that each asset class materially approximated its fair value. Where the carrying value materially differed from the fair value at balance date the class of asset was revalued.

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

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

Impairment of assets

Impairment losses are recognised in the Statement of Comprehensive Income under other expenses.

Reversals of impairment losses are recognised in the Statement of Comprehensive Income under other revenue.

Land under roads

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 6.2 Right-of-use assets

a) Right-of-use assets

	Property \$'000	Plant and Equipment \$'000	Total \$'000
2023			
Opening Balance at 1 July 2022	154	55	208
Additions	-	-	-
Depreciation expense	(38)	(22)	(60)
Balance at 30 June 2023	<u>116</u>	<u>33</u>	<u>148</u>
2022			
Opening Balance at 1 July 2021	119	59	178
Additions	71	20	91
Depreciation expense	(36)	(24)	(60)
Opening Balance at 1 July 2022	<u>154</u>	<u>55</u>	<u>208</u>

Accounting policy

Leases - Council as Lessee

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

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

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

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

	2023 \$'000	2022 \$'000
Note 6.3 Other assets		
Current		
Prepayments	357	155
Accrued Revenue	144	154
Total	<u>501</u>	<u>309</u>

Note 7 Current liabilities

Note 7.1 Trade and other payables

Trade payables	1,300	1,431
Rates and charges in advance	1,738	1,581
Accrued expenses	387	806
Total trade and other payables	<u>3,424</u>	<u>3,818</u>

Accounting policy

Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 14 days of invoice receipt.

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

For ageing analysis of trade and other payables, refer to note 10 (d).

Note 7.2 Trust funds and deposits

Refundable building deposits	121	155
Refundable contract deposits	2	2
Other refundable deposits	216	286
Total trust funds and deposits	<u>340</u>	<u>443</u>

Council collects and holds deposits and retention amounts for submissions for Building, Private Works and subdivision activities.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Accounting policy

Tender deposits

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

Note 7.3 Provisions

	Annual leave	Long service leave	Landfill restoration	Total
	\$ '000	\$ '000	\$ '000	\$ '000
2023				
Balance at beginning of the financial year	992	2,116	1,433	4,541
Additional provisions	889	350		1,239
Unwinding of discount rate	-	-	51	51
Amounts used	(776)	(362)	-	(1,138)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	(56)	(182)	(239)
Balance at the end of the financial year	1,105	2,048	1,301	4,454
Current	1,105	1,494	-	2,599
Non-current	-	554	1,301	1,855
Total	1,105	2,048	1,301	4,454

2022

Balance at beginning of the financial year	990	2,366	1,683	5,040
Additional provisions	797	329	-	1,126
Unwinding of discount rate	-	-	46	46
Amounts used	(795)	(319)	-	(1,115)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	(260)	(296)	(556)
Balance at the end of the financial year	992	2,116	1,433	4,541
Current	992	1,780	-	2,772
Non-current	-	336	1,433	1,769
Total	992	2,116	1,433	4,541

(a) Employee benefits

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

	2023	2022
Weighted average increase in employee costs	5.50%	6.50%
Weighted average discount rates	4.05%	3.30%
Weighted average settlement period (days)	10	10
Employee Numbers	146	147

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

iii) Sick leave

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 7.3 Provisions (Continued)

(b) Land fill restoration

Accounting policy

Land fill restoration

The Council is obligated to restore the Lobster Creek site to a particular standard at the end of its useful life. Current projections prepared by external parties indicate that the Lobster Creek site will cease operation in 2040 and restoration work is expected to commence shortly thereafter. The forecast life of the Lobster Creek site 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 4.05% (3.3% in 2021-2022) 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/independent specialist advice. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs. Each year the provision liability is reviewed and reassessed to ensure the provision represents an accurate reflection of expected future costs. Where there is an asset revaluation reserve available these changes are taken to the reserve balance. If there is no revaluation reserve available, the adjustment is expensed in the year they are incurred. Council does not expect to receive reimbursement from a third party.

	2023	2022
	\$'000	\$'000
Movement in provision		
Opening balance	1,433	1,683
Unwinding of discount	51	46
Change in discount rate taken to equity	(182)	(296)
Closing balance	<u>1,301</u>	<u>1,433</u>
Key assumptions:		
- discount rate	4.05%	3.30%
- index rate	2.57%	2.60%

Note 7.4 Lease liabilities

Lease liabilities	162	226
	<u>162</u>	<u>226</u>
Current	54	63
Non-Current	<u>108</u>	<u>163</u>

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

	Minimum lease payments due						Total
	Within 1 Year \$ '000	1-2 Years \$ '000	2-3 Years \$ '000	3-4 Years \$ '000	4-5 Years \$ '000	After 5 Years \$ '000	
As at 30 June 2023							
Lease payments	58	54	14	11	11	27	174
Finance charges	(4)	(2)	(2)	(1)	(1)	(1)	(13)
Net present value	<u>54</u>	<u>52</u>	<u>12</u>	<u>10</u>	<u>10</u>	<u>26</u>	<u>162</u>
As at 30 June 2022							
Lease payments	69	58	54	14	11	38	244
Finance charges	(6)	(4)	(2)	(2)	(1)	(2)	(18)
Net present value	<u>63</u>	<u>54</u>	<u>52</u>	<u>12</u>	<u>9</u>	<u>36</u>	<u>226</u>

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Accounting policy

Leases - Council as Lessee

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

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

Short-term leases and leases of low-value assets

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

Exposure from variable lease payments

Council has lease agreements for use of Crown land which are subject to rental rate reviews every three years. Lease liabilities are adjusted for the impacts of the updated rates to the end of the current lease period when advised.

Exposure from extension options and termination options

Council includes options in the Crown land lease agreements to provide flexibility and certainty to Council operations and lessees that the Council sub-leases to. At commencement date and each subsequent reporting date, Council assesses where it is reasonably certain that the extension options will be exercised. There are additional potential future lease payments which are not included in lease liabilities as Council has assessed that the exercise of the option is not reasonably certain.

	2023	2022
	\$'000	\$'000
Note 7.5 Contract Liabilities		
Current		
Funds received to acquire or construct an asset controlled by Council	-	-
Funds received prior to performance obligation being satisfied (Upfront payments)	925	344
Deposits received in advance of services provided - Aged Person Home Units	1,797	1,825
	<u>2,722</u>	<u>2,169</u>
Aged Person Home Units		
Current	1,797	1,825
Non-current	-	-
Total	<u>1,797</u>	<u>1,825</u>
Movement in provision		
Opening balance	1,825	1,925
Contributions received	235	60
Refunds paid	(117)	(12)
Amortisation revenue recognised	(146)	(148)
Closing balance	<u>1,797</u>	<u>1,825</u>

Accounting policy

Council recognised the following contractual liabilities:

i) Contract liability for Aged Persons Home Unit contributions received from tenants upon entry to units owned by the Council. The contributions are amortised over a twenty year term on a straight line basis. The contract liability balance represents the unamortised portion of contributions received that Council would have to reimburse residents should the all units be vacated at 30 June 2023.

ii) Grant funds received in advance includes funds received for the construction of new changerooms and amenities at the Ulverstone Showgrounds to support sporting clubs using the facility. The funds received are under an enforceable contract which requires Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue. Revenue is expected to be recognised in the next 12 months.

iii) Advance instalment payments for the Local Roads and Community Infrastructure (LRCI) program funds for Phase 3 projects not commenced or completed have been recognised as a contract liability until performance obligations under the program have been satisfied. Revenue will be recognised as performance obligations are progressively fulfilled.

iv) Upfront payments for operational grants have been recognised as a contract liability until performance obligations have been satisfied. Revenue is to be recognised as performance obligations are met.

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

Funds to construct Council controlled assets	95	1,315
Funds received prior to performance obligation being satisfied (upfront payments) – AASB 15	-	-
Deposits received in advance of services provided - Aged Person Home Units	146	148
	<u>-</u>	<u>-</u>
	<u>241</u>	<u>1,463</u>

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023 \$'000	2022 \$'000
Note 8 Non-current		
Note 8.1 Interest-bearing loans and borrowings		
Current		
Borrowings - secured	550	503
	550	503
Non-current		
Borrowings - secured	9,241	7,626
	9,241	7,626
Total	9,791	8,129

Council took on an additional \$2,200,000 in additional borrowings in 2022-2023 to support Council's share of the construction of the Coastal Pathway.

The maturity profile for Council's borrowings is:

Not later than one year	550	503
Later than one year and not later than five years	2,094	1,821
Later than five years	7,147	5,805
Total	9,791	8,129

Accounting policy

Interest bearing liabilities

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

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 9 Other financial information		Balance at beginning of reporting year	Increment	(Decrement)	Balance at end of reporting year
Note 9.1 Reserves		\$'000	\$'000	\$'000	\$'000
(a) Asset revaluation reserve					
2023 Property					
	Land	34,562	5,676	-	40,238
	Buildings	48,844	271	-	49,116
	Heritage buildings	-	-	-	-
		83,406	5,947	-	89,354
Infrastructure					
	Roads	159,725	43,630	-	203,355
	Bridges	10,488	1,278	-	11,766
	Furniture & Equipment	97	-	-	97
	Drainage	18,345	2,273	-	20,618
	Plant and Machinery	78	-	-	78
	Recreation	1,235	61	-	1,296
	Associate - Dulverton Waste Management Authority (note 5.1)	2,387	343	-	2,730
	Environmental	1,107	24	-	1,131
		193,462	47,609	-	241,071
	Total asset revaluation reserve	276,868	53,556	-	330,424
2022 Property					
	Land	25,371	9,191	-	34,562
	Buildings	48,844	-	-	48,844
		74,215	9,191	-	83,406
Infrastructure					
	Roads	159,721	4	-	159,725
	Bridges	8,876	1,612	-	10,488
	Furniture & Equipment	97	-	-	97
	Drainage	18,345	-	-	18,345
	Plant and Machinery	78	-	-	78
	Recreation	856	378	-	1,235
	Associate - Dulverton Waste Management Authority (note 5.1)	1,408	979	-	2,387
	Environmental	862	245	-	1,107
		190,244	3,218	-	193,462
	Total asset revaluation reserve	264,459	12,409	-	276,868
The asset revaluation reserve was established to capture the movements in asset valuations upon the periodic revaluation of Council's assets.					
(b) Fair value reserve					
2023 Equity Investment assets					
	Investment in water corporation	7,671	2,330	-	10,000
	Total fair value reserve	7,671	2,330	-	10,000
2022 Equity Investment assets					
	Investment in water corporation	5,697	1,974	-	7,671
	Total fair value reserve	5,697	1,974	-	7,671

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

(c) Other reserves

2023	Asset Replacement Reserve	2,018	-	(509)	1,509
	Fire Service reserve	59	23	-	82
	Garbage collection reserve	982	136	(338)	780
	Special projects reserve	4,022	222	(645)	3,599
	Total Other reserves	7,081	381	(1,492)	5,971
2022	Asset Replacement Reserve	1,786	232	-	2,018
	Fire Service reserve	44	15	-	59
	Garbage collection reserve	638	344	-	982
	Special projects reserve	5,321	-	(1,299)	4,022
	Total Other reserves	7,789	591	(1,299)	7,081

Asset replacement reserves represent funds reserved for the future replacement of Roads and Streets, Plant and Machinery, Furniture and Equipment and ongoing refurbishment of Aged Persons home units.

Fire Service and Garbage Collection reserves represent any funds over recovered from Waste and Fire Service levies included in annual Rates and Charges that are set aside for future needs within these activities.

Special Projects reserves includes provisions set aside from a previous insurance claim for the reconstruction of the Heybridge Recreation Ground and Public Open Space contributions received from development activity to be utilised in future capital works for public open spaces. The balance of special reserves relate to discretionary funds set aside for future improvements relating specific Council activities such as Child Care services and Caravan Park sites.

	2023	2022
	\$'000	\$'000
Total Reserves	346,395	291,620

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	2023	2022
	\$'000	\$'000
Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Result from continuing operations	6,515	6,725
Depreciation/amortisation	8,575	8,329
Depreciation of right-of-use assets	60	60
(Profit)/loss on disposal of property, infrastructure, plant and equipment	396	1,215
Capital grants received specifically for new or upgraded assets	(3,809)	(5,335)
Share of Profit in associate	(1,089)	(916)
Dividends	243	243
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	83	2,106
Decrease/(increase) in other assets	(192)	50
Decrease/(increase) in inventories	-	-
Increase/(decrease) in trade and other payables	(395)	(217)
Increase/(decrease) in provisions	66	(100)
Increase/(decrease) in other liabilities	581	(1,315)
Non Cash Asset transfer contributions	(2,679)	131
Net cash provided by/(used in) operating activities	8,355	10,976

Note 9.3 Reconciliation of liabilities arising from financing activities

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

	Interest-bearing loans and borrowings	Lease liabilities	Other
	\$'000	\$'000	\$'000
Balance as at 30 June 2022	8,129	226	-
Acquisitions / New leases	-	-	-
Changes from financing cash flows:			
Cash received	2,200	-	-
Cash repayments	(539)	(63)	-
Balance as at 30 June 2023	9,790	164	-
Balance as at 1 July 2021	13,761	195	-
Acquisitions / New leases	-	94	-
Changes from financing cash flows:			
Cash received	2,500	-	-
Cash repayments	(8,132)	(63)	-
Balance as at 30 June 2022	8,129	226	-

	2023	2022
	\$'000	\$'000
Note 9.4 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 4.1)	8,664	4,999
Total reconciliation of cash and cash equivalents	8,664	4,999
Note 9.5 Financing arrangements		
Credit Card Facility	35	35
Used facilities	(30)	(30)
Unused facilities	6	6

Council has a total credit card facility for cards issued to key management personnel. At reporting date, the balance outstanding was \$8,148 which is reflected under note 7.1 as part of accrued expenses.

Notes to the Financial Report For the Year Ended 30 June 2023

Note 9.6 Superannuation

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

For the year ended 30 June 2023 the Council contributed 0% 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 Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2020. The review disclosed that at that time the net market value of assets available for funding member benefits was \$51,939,000, the value of vested benefits was \$43,411,000, the surplus over vested benefits was \$8,528,000, the value of total accrued benefits was \$43,562,000, and the number of members was 95. These amounts relate to all members of the Fund at the date of valuation and no asset or liability is recorded in the Tasplan Super's financial statements for Council employees.

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

- Net Investment Return 3.75% p.a.
- Salary Inflation 2.75% p.a.
- Price Inflation n/a

The actuarial review concluded that:

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

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

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

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

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

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

- The 2020 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2017.

Under the aggregate funding method of financing the benefits, the stability of the Councils' contributions over time depends on how closely the Fund's actual experience matches the expected experience. If the actual experience differs from that expected, the Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.

- In terms of Rule 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super. However it is likely that Rule 15.2 would be applied in this case (as detailed above).

- The Fund is a defined benefit Fund.
- The Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.
- During the reporting period the amount of superannuation contributions paid to defined benefits schemes was \$0 (2021-22, \$0), and the amount paid to accumulation schemes was \$1,292,970 (2021-22, \$1,182,800).
- During the next reporting period the expected amount of superannuation contributions to be paid to defined benefits schemes is \$0, and the amount to be paid to accumulation schemes is \$1,300,000.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 9.6 Superannuation (Continued)

- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2022, showed that the Fund had assets of \$49.53 million and members' Vested Benefits were \$40.79 million. These amounts represented 0.20% and 0.17% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2022 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2022 were \$780,908 and \$229,521 respectively.

Fund	2023 \$'000	2022 \$'000
Defined benefits fund		
Employer contributions to Quadrant Defined Benefits	-	-
	-	-
Employer contributions payable to Quadrant Defined Benefits at reporting date	-	-
	-	-
Accumulation funds		
Employer contributions to accumulation funds *	1,293	1,183
	1,293	1,183

* Accumulated funds are not disclosed in detail due to the private nature of individual self managed superannuation schemes

Note 9.7 Commitments

Capital Expenditure Commitments

Buildings	1,168	439
Plant and equipment	151	375
Roads, Footpaths, Bridges & Carparks	673	1,181
Parks & Amenities	-	377
Total Capital expenditure commitments	1,992	2,372

Contractual commitments

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

Garbage & Waste collection contracts	433	307
Maintenance provision contracts	951	1,078
Security Services	37	113
Other Services	-	-
Total contractual commitments	1,421	1,498

Note 9.8 Operating leases as lessor

Council is a lessor and enters into agreements with a number of lessees with sporting clubs, community organisations and business entities. These include commercial and non-commercial agreements.

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

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

Note 9.9 Contingent liabilities and contingent assets

Contingent liabilities

Council is not aware of any contingent assets or liabilities as at 30 June 2023.

Notes to the Financial Report
For the Year Ended 30 June 2023

Note 10 Financial Instruments

(a) Interest Rate Risk

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

2023

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.00%	2,587	6,000	-	-	78	8,664
Investments	4.29%	-	1,100	7,275	-	-	8,375
Trade and other receivables	0.00%	185	-	-	-	606	791
Accrued Revenue - Interest Reimbursement		-	-	-	-	144	144
Investment in water corporation		-	-	-	-	76,490	76,490
Total financial assets		2,772	7,100	7,275	-	77,318	94,465
Financial liabilities							
Trade and other payables		-	-	-	-	3,424	3,424
Trust funds and deposits		-	-	-	-	340	340
Interest-bearing loans and borrowings	5.41%	-	550	2,094	7,147	-	9,791
Total financial liabilities		-	550	2,094	7,147	3,764	13,555
Net financial assets (liabilities)		2,772	6,550	5,182	(7,147)	73,554	80,910

2022

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	1.06%	1,807	4,100	-	-	192	6,099
Investments	1.95%	-	-	6,998	-	-	6,998
Trade and other receivables		150	-	-	-	723	874
Accrued Revenue - Interest Reimbursement		-	-	-	-	154	154
Investment in water corporation		-	-	-	-	74,161	74,161
Total financial assets		1,957	4,100	6,998	-	75,230	88,286
Financial liabilities							
Trade and other payables		-	-	-	-	3,818	3,818
Trust funds and deposits		-	-	-	-	443	443
Interest-bearing loans and borrowings	2.97%	-	503	1,821	5,805	-	8,129
Total financial liabilities		-	503	1,821	5,805	4,261	12,390
Net financial assets (liabilities)		1,957	3,597	5,177	(5,805)	70,968	75,895

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10 Financial Instruments (Continued)

(b) Fair Value

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

Financial Instruments	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	8,664	6,099	8,664	6,099
Other financial assets	8,375	6,998	8,375	6,998
Trade and other receivables	935	1,028	935	1,028
Investment in water corporation	76,490	74,161	76,490	74,161
<i>Total financial assets</i>	<u>94,465</u>	<u>88,286</u>	<u>94,465</u>	<u>88,286</u>
<i>Financial liabilities</i>				
Trade and other payables	3,424	3,818	3,424	3,818
Trust funds and deposits	340	443	340	443
Interest-bearing loans and borrowings	9,791	8,129	9,080	8,129
<i>Total financial liabilities</i>	<u>13,555</u>	<u>12,390</u>	<u>12,844</u>	<u>12,390</u>

(c) Credit Risk

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

(d) Risks and mitigation

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

Market risk

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

Interest rate risk

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

All loan borrowings are sourced from Tasmanian Public Finance Corporation (Tascorp) with benchmarking undertaken with major Australian banks to ensure quoted rates are the lowest available rate. Finance leases are sourced from major Australian financial institutions. We manage interest rate risk on our net debt portfolio by:

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

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

Investment of surplus funds is made with approved financial institutions under the *Local Government Act 1993*. 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,
- benchmarking of returns and comparison with budget.

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10 Financial Instruments (Continued)

(d) Risks and mitigation (Continued)

Credit risk

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

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

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

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

In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.9.

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

	Financial Institutions	Government agencies	Other	Total
2023				
Cash and cash equivalents	8,664	-	-	8,664
Trade and other receivables	-	298	493	791
Investments and other financial assets	8,375	-	-	8,375
Total contractual financial assets	17,040	298	493	17,831
2022				
Cash and cash equivalents	4,999	-	-	4,999
Trade and other receivables	-	380	493	873
Investments and other financial assets	8,098	-	-	8,098
Total contractual financial assets	13,097	380	493	13,970

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:

	2023 \$'000	2022 \$'000
Current (not yet due)	429	588
Past due by up to 30 days	10	(14)
Past due between 31 and 180 days	167	150
Past due between 181 and 365 days	137	108
Past due by more than 1 year	48	42
Total Trade & Other Receivables	791	873

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10 Financial Instruments (Continued)

(d) Risks and mitigation (Continued)

Credit risk (Continued)

Ageing of individually impaired Trade and Other Receivables

At balance date, there are no trade debtors or other receivables that are identified as impaired. This is the same as reported at the end of the 2021-22 financial year. The majority of long outstanding past due amounts have been lodged with 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 assets at all.

To help reduce these risks we:

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

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to note 7.4.

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

2023	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	3,424	-	-	-	-	3,424	3,424
Trust funds and deposits	340	-	-	-	-	340	340
Interest-bearing loans and borrowings	280	270	566	1,528	7,147	9,791	9,791
Total financial liabilities	4,044	270	566	1,528	7,147	13,555	13,555

2022	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	3,818	-	-	-	-	3,818	3,818
Trust funds and deposits	443	-	-	-	-	443	443
Interest-bearing loans and borrowings	253	250	477	1,344	5,805	8,129	8,129
Total financial liabilities	4,514	250	477	1,344	5,805	12,390	12,390

Notes to the Financial Report
For the Year Ended 30 June 2023

Note 10 Financial Instruments (Continued)

(e) Sensitivity disclosure analysis

Taking into account past performance, future expectations, economic forecasts, and management's knowledge and experience of the financial markets, Council believes the following movements are 'reasonably possible' over the next 12 months:

- A parallel shift of + 1% and -1% in market interest rates (AUD) from year-end rates of 5.41%

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

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2023	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	2,587	(26)	(26)	26	26
Investments	-	-	-	-	-
Trade and other receivables	185	(2)	(2)	2	2
Financial liabilities:					
Interest-bearing loans and borrowings	-	-	-	-	-

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2022	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets:					
Cash and cash equivalents	1,807	(18)	(18)	18	18
Investments	-	-	-	-	-
Trade and other receivables	150	(9)	(9)	9	9
Financial liabilities:					
Interest-bearing loans and borrowings	-	-	-	-	-

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10.1 Fair Value Measurements

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

- Investment property
- Investment in water corporation
- Property, infrastructure plant and equipment
 - Land
 - Land under roads
 - Buildings
 - Roads, including footpaths & cycleways
 - Bridges
 - Other infrastructure

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

Council also has assets measured at fair value on a non-recurring basis as a result of being reclassified as assets held for sale. These assets are disclosed in note 4.4. A description of the valuation techniques and the inputs used to determine the fair value of this land is included below under the heading 'Land held for sale'.

(a) Fair Value Hierarchy

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

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

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value at 30 June 2023.

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

As at 30 June 2023

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	76,490	76,490
Land	6.1	-	45,409	-	45,409
Land under roads	6.1	-	30,094	-	30,094
Buildings	6.1	-	91,379	-	91,379
Roads, including footpaths & cycleways	6.1	-	-	295,185	295,185
Bridges	6.1	-	-	21,154	21,154
Drainage	6.1	-	-	31,142	31,142
Other Infrastructure	6.1	-	-	20,759	20,759
		-	166,882	444,730	611,612
Non-recurring fair value measurements					
Assets held for sale	4.4	-	14	-	14
		-	14	-	14

As at 30 June 2022

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	74,161	74,161
Land	6.1	-	39,734	-	39,734
Land under roads	6.1	-	30,045	-	30,045
Buildings	6.1	-	90,826	-	90,826
Roads, including footpaths & cycleways	6.1	-	-	246,687	246,687
Bridges	6.1	-	-	19,267	19,267
Drainage	6.1	-	-	28,328	28,328
Other Infrastructure	6.1	-	-	19,281	19,281
		-	160,605	387,724	548,329
Non-recurring fair value measurements					
Assets held for sale	4.4	-	96	96	96
		-	96	96	96

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10.1 Fair Value Measurements (Continued)

(a) Fair Value Hierarchy (Continued)

Transfers between levels of the hierarchy

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) Highest and best use

At the reporting date, all assets valued at fair value in this note are being utilised for their highest and best use as public assets.

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

Level 2 Measurements (recurring and non-recurring) - Level 2 assets are measured at the Valuer-General's or independent valuers independent valuation

Level 3 Measurements (recurring and non-recurring) - Level 3 assets have been determined by independent valuers valuations and internal valuations conducted by Infrastructure Services employees of Council based on the current replacement costs. Inputs used are cost of materials, cost of labour and other intangible costs.

Land

Land fair values were determined by the Valuer-General's valuation factor update issued on 8 March 2023. Commercial, Industrial and Community Services land classes held by Council were indexed by 11.54% over the previous 30% adjustment factor applied in 2021-2022. Residential land held was increased by 34.62%. The next full valuation is planned for 30 June 2024. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre.

Land held for sale

Land classified as held for sale during the reporting period was measured at the lower of its carrying amount and fair value less cost to sell at the time of reclassification. The fair value of the land was determined using the approach described in the preceding paragraph.

Land under roads

Land under roads is based on Council valuations at 30 June 2019 using site values provided for by the Valuer-General and adjusted at 30 June 2019 using the adjustment factor provided by the Valuer-General. This adjustment is an observable input in the valuation.

Notes to the Financial Report For the Year Ended 30 June 2023

Note 10.1 Fair Value Measurements (Continued)

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

Buildings

The fair value of buildings were determined by a qualified independent valuer Gavin Lipplegoes, Grad. Dip (Prop), B.Bus (Acc), FFin, AAPI, CPV of Opteon Property Group Pty Ltd effective 30 June 2021. While there have been some identified movements in building costs in the market, based on subsequent valuations undertaken during the financial period for specific individual building assets contained in the previous valuation, Council believe these valuations represent fair value. The next full valuation is scheduled to be undertaken in 30 June 2024 and Council will review annually to determine if minor revaluations are required. Where there is a market for Council building assets, fair value has been derived from the sales prices of comparable properties after adjusting for differences in key attributes such as property size. The most significant input into this valuation approach was price per square metre.

Where Council buildings are of a specialist nature (eg wharf facilities) and there is no active market for the assets, fair value has been determined on the basis of replacement with a new asset having similar service potential. The gross current values have been derived from reference to market data for recent projects and costing guides.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). Where these other inputs are significant to the valuation the overall valuation has been classified as level 3. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

Infrastructure assets

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

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

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on a "Greenfield" assumption meaning that the CRC was determined as the full cost of replacement with a new asset including components that may not need to be replaced, such as earthworks.

The level of accumulated depreciation for infrastructure assets was determined based on the age of the asset and the useful life adopted by Council for the asset type. Estimated useful lives and residual values are disclosed in note 6.1.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

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

Roads, including footpaths & cycleways

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Urban roads are managed in segments on a consistent basis within each category. All road segments are then componentised into formation, pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

Roads, Footpaths and Cycleways, Carparks and Drainage asset classes were revalued on 30 June 2023 by the Infrastructure Services department of the Council in line with the 3 year revaluation cycle adopted by the Council. The revaluation is based on the current replacement cost using modern equivalent materials and work methods for each asset as the best estimate of fair value taking into consideration the remaining useful life of the asset.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. Council assumes that pavements are constructed to depths of 30cm for all roads. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, AusSpan, effective 30 June 2023. The valuation is based on the current replacement costs for each asset. AusSpan are contracted to provide ongoing review of Bridge assets and an updated full valuation will be undertaken again as at 30 June 2024. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

Drainage

A full valuation of drainage infrastructure was undertaken by Council's Infrastructure Services personnel, effective 30 June 2023. Similar to roads, drainage assets are managed in segments; pits and pipes being the major components.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 10.1 Fair Value Measurements (Continued)

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

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

Other Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Statement of Financial Position.

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value)	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Buildings	\$91,379	Movements in Market value	Market Valuation	Value will increase or decrease with movements in market
Roads & Carparks	\$262,274	Input Costs	Input costs per m ²	Value will increase or decrease with movements in input costs
Bridges	\$21,154	Individual costs of replacement	Replacement Cost	Value will increase or decrease with movements in replacement cost inputs
Footpaths	\$32,911	Input Costs	Input costs per m ²	Value will increase or decrease with movements in input costs
Drainage	\$31,142	Individual costs of replacement	Replacement Cost	Value will increase or decrease with movements in replacement cost inputs
Recreation & Parks	\$16,086	Individual costs of replacement	Replacement Cost	Value will increase or decrease with movements in replacement cost inputs
Investment in Water Corporation	76,490	Refer to note 5.2 for a description of the valuation basis.		

*There were no significant inter-relationships between unobservable inputs that materially affect fair values.

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 property plant and equipment assets with recurring fair value measurements are detailed in note 6.1 (Property, infrastructure, plant and equipment). Investment in water corporation, which is classified as level 3 has been separately disclosed in note 5.2.

There have been no transfers between level 1, 2 or 3 measurements during the year.

(f) Valuation processes

Council's current policy for the valuation of property, infrastructure, plant and equipment and investment in water corporation (recurring fair value measurements) is set out in notes 5.1 and 6.1 respectively.

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

Asset valuations are based on the asset replacement cost at the end of its useful life. The asset replacement cost is defined as the total project cost of the asset, which includes design, project management and construction costs including supply of all materials. Valuations have been prepared with consideration of the current cost of delivering infrastructure projects, contractor rates, modern renewal / rehabilitation practice, asset componentisation and benchmarked rates.

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

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

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 8.1 is provided by Tascorp (level 2).

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

Note 10.2 Events occurring after balance date

(a)

Council is not aware of any events that have occurred after balance data that are expected to have a material impact on the financial statements.

Council has submitted a claim in late 2022-23 under the Tasmanian Relief and Recovery Arrangements of the National Disaster Relief Fund and received an initial payment which has been included in the 2022-2023 statements. Council expects to receive a further reimbursement in 2023-2024.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 11 Other matters

Note 11.1 Related party transactions

(i) Councillor Remuneration 2023

Name	Position	Period	Short term employee benefits		Total Compensation AASB 124 \$	Expenses ² \$	Total allowances and expenses section 72 \$
			Allowances \$	Vehicles ¹ \$			
C Fuller	Mayor	Nov - Jun	56,218	-	56,218	738	56,956
J Bonde	Mayor	Jul - Oct	28,926	-	28,926	160	29,086
G Carpenter	Deputy Mayor	Jul - Oct	14,178	-	14,178	1,215	15,393
J Beswick	Deputy Mayor	Nov - Jun	29,177	-	29,177	1,976	31,153
	Councillors	Full Year	169,694	0	169,694	20,754	190,448
Total			298,193	0	298,193	24,843	323,036
Councillor Remuneration 2022							
J Bonde	Mayor	Full Year	82,913	-	82,913	2,003	84,916
G Carpenter	Deputy Mayor	Full Year	42,229	-	42,229	2,749	44,978
	Councillors	Full Year	165,877	-	165,877	17,224	183,101
Total			291,019	0	291,019	21,976	312,995

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

² Expenses includes reimbursement for mobile phone, travel allowances, costs for attending Local Government seminars and meals provided at Council meetings.

(ii) Key Management Personnel Remuneration 2023

Name	Position	Period	Remuneration band	Short term employee benefits				Post employment benefits		Non-monetary Benefits ⁷ \$	Total \$
				Salary ¹ \$	Short-term Incentive Payments ² \$	Vehicles ³ \$	Other Allowances and Benefits ⁴ \$	Super- annuation ⁵ \$	Termination Benefits ⁶ \$		
S Ayton	General Manager	Full Year	\$250 001 - \$300 000	263,603	-	19,174	-	-	-	(13,392)	269,385
P Breden	Director - Infrastructure Services	Full Year	\$180 001 - \$250 000	154,102	-	7,029	4,729	30,931	-	5,721	202,512
D Connelly	Director - Community Services	Full Year	\$180 001 - \$250 000	165,418	-	12,694	507	17,369	-	4,802	200,790
I Stoneman	Director - Corporate Services	To 29/11/22	\$ 30 001 - \$100 000	71,797	-	10,362	-	7,603	12,316	(18,393)	83,685
S Searle	Director - Corporate Services	From 17/4/23	\$ 30 001 - \$100 000	26,735	-	-	-	5,350	-	4,189	36,274
Total				681,655	-	49,259	5,236	61,253	12,316	(17,073)	792,646
Key Management Personnel Remuneration 2022											
S Ayton	General Manager	Full Year	\$280 001 - \$300 000	248,659	-	16,944	-	-	-	22,381	287,984
P Breden	Director - Infrastructure Services	Full Year	\$180 001 - \$200 000	148,370	-	11,745	-	28,112	-	2,022	190,249
D Connelly	Director - Community Services	Full Year	\$180 001 - \$200 000	149,700	-	7,732	-	14,970	-	8,616	181,018
I Stoneman	Director - Corporate Services	Full Year	\$160 001 - \$180 000	141,911	-	10,152	-	14,191	-	9,538	175,792
Total				688,640	-	46,573	-	57,273	-	42,557	835,043

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 11 Other matters

Note 11.1 Related party transactions (Continued)

(ii) Key Management Personnel Remuneration (Continued)

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

² Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes. There are no incentive arrangements in place for Key Management Personnel.

³ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

⁴ Other allowances and benefits includes all other forms of employment allowances (excludes reimbursements such as travel, accommodation or meals), payments in lieu of leave, and any other compensation paid and payable. No other allowances or benefits have been provided to Key management Personnel.

⁵ Superannuation means the contribution to the superannuation fund of the individual. Superannuation benefits for members of a defined benefit scheme were determined based on payments required to be contributed, as advised by Quadrant Defined Benefits Fund.

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

⁷ Non-monetary benefits include annual and long service leave movements.

(iii) Remuneration Principles

Councillors

Councillors Emoluments have been made in accordance with Council's decision regarding payment of Councillors Allowances and the reimbursement of any expenses to the Councillors.

Executives

The Council has designated the General Manager and the Directors as being senior employees. The employment terms and conditions of senior employees are contained in either individual employment contracts or detailed letters of appointment and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, the Council contributes to post-employment superannuation plans on their behalf.

The performance of each senior executive, including the General Manager, is reviewed annually which includes a review of their remuneration package. The terms of employment of the General Manager contains a termination clause that requires the Council to provide a minimum notice period of 6 months prior to termination of the contract. Whilst not automatic, the contract can be extended.

(iv) Transactions with associates

Council's interest in associates are detailed in Note 5.1.

The following transactions occurred with associated entity, Dulverton Waste Management Authority

Transactions with associates 2022-2023

<i>Nature of the transaction</i>	<i>Amount of the transactions during the year</i>	<i>Outstanding Balances including Commitments at year end</i>	<i>Terms and conditions</i>
Waste Disposal Services	\$1,234,738	\$89,807	30-day terms on invoices
National Taxation Equivalent Regime (NTER)	\$314,189	\$0	As per section 71 of the Government Business Enterprises Act 1995
Dividends	\$243,012	\$0	As determined by the Board of Dulverton Regional Waste Management Authority

Transactions with associates 2021-2022

<i>Nature of the transaction</i>	<i>Amount of the transactions during the year</i>	<i>Outstanding Balances including Commitments at year end</i>	<i>Terms and conditions</i>
Waste Disposal Services	\$922,182	\$82,420	30-day terms on invoices
National Taxation Equivalent Regime (NTER)	\$445,008	\$0	As per section 71 of the Government Business Enterprises Act 1995
Dividends	\$243,012	\$0	As determined by the Board of Dulverton Regional Waste Management Authority

(v) Loans and guarantees to/from related parties

There are no loans in existence at balance date that have been made, guaranteed or secured by the council to a related party.

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

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

- Payment of rates on a primary residence
- Payment for land-use planning/building permit applications
- Dog registration

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

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 11.2 Interests in other entities

Interests in associates

Associates:	Principal place of business / country of incorporation	Percentage owned 2023 (%)	Percentage owned 2022 (%)
Dulverton Waste Management Authority	Latrobe, Australia	36.82%	36.82%

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

The Council is a partner in the Dulverton Regional Waste Management Joint Authority established under the Local Government Act 1993 (as amended). Other partner Councils in the Dulverton Waste Management Authority are Devonport City, Latrobe and Kentish Councils. The Authority operates a regional landfill site at Dulverton which is its primary activity.

Dulverton Regional Waste Management has the same year end as the Council. There are no significant restrictions on the ability of associates to transfer funds to the Group in the form of cash dividends or to repay loans or advances made by the council.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 11.3 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

(f) Budget

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

(g) Adoption of new and amended accounting standards

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

(h) Pending Accounting Standards

In the current year, Council has reviewed and assessed all the new accounting standards and interpretations that have been published, with future effective dates, and determined they are either not applicable to Council's activities, or would have no material impact.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note 11.4 Significant Business Activities

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

	Child Care Services	
	2023	2022
	\$'000	\$'000
<i>Revenue</i>		
Rates	-	-
User Fees	2,774	2,498
Grants	-	-
Total Revenue	2,774	2,498
<i>Expenditure</i>		
<i>Direct</i>		
Employee Costs	1,369	1,174
Materials and Contacts	409	359
Interest	-	-
Utilities	13	13
<i>Indirect</i>		
Engineering & Administration	678	567
Total Expenses	2,469	2,112
<i>Notional cost of free services received</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	35	33
Opportunity cost of capital	161	137
Total Capital Costs	196	170
<i>Competitive neutrality adjustments</i>		
Rates and land tax	-	-
Loan guarantee fees	-	-
	-	-
<i>Calculated Surplus/(Deficit)</i>	109	216
Tax Equivalent rate	30%	30%
Taxation equivalent	33	65
Competitive neutrality costs	81	106

Notes to the Financial Report For the Year Ended 30 June 2023

Accounting policy

Significant business activities

Council is required to report the operating, capital and competitive neutrality costs in respect of each significant business activity undertaken by the Council. Council's disclosure is reconciled above. Council has determined, based upon materiality that Child Care services, as defined above is considered significant business activities. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

- The notional opportunity cost of capital was calculated by applying an interest rate of 6.5% (2022, 6.5%) 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 activity's 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 government for the current financial period.
- The impact of Fringe Benefit Tax credits, stamp duty and other taxes were deemed to be immaterial and have not been included.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

Note	11.5 Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(a)	Underlying surplus or deficit					
	Net result for the year		6,515	6,725	13,772	1,000
	Less non-operating income					
	Capital contributions - and recognition of assets		(2,679)	-	-	-
	COVID-19 and National disaster relief grants		(99)	-	-	-
	Grants specifically for new or upgraded assets		(3,175)	(5,396)	(13,613)	(2,433)
	Gains on disposal of surplus Assets		(52)	-	-	-
	Grants received in advance - current year		(5,622)	(3,729)	(2,191)	(2,200)
	Grants received in advance - prior year (Add+)		3,729	2,191	2,200	2,030
	Insurance Proceeds on asset losses		43	(1,186)	-	-
	Section 137 Sale proceeds		-	-	(53)	-
	Add non-operational expenses					
	Disaster relief and recovery expenditure		536	229	-	-
	Unscheduled one-off loss on disposal of non-financial assets		702	995	(306)	-
	Covid Expenses		-	109	-	97
	Underlying surplus/deficit	0	(102)	(61)	(192)	(1,506)

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

Underlying surplus has been impacted by marked increases in material input costs in line with market CPI increases and the impact of higher than budgeted depreciation charges. The surplus has also been impacted over the past 12 months by employee cost increase in line with the current Enterprise Agreement that is linked to the annual CPI change, that was higher than budgeted. The current year result was also impacted by significant diversion of resources to support mitigation of the major flooding event in October 2022. Whilst the directly attributable costs have been identified and excluded in determining the underlying result, there were flow on impacts on normal operating costs that were required to maintain normal operations that have not specifically been able to be directly quantified. The underlying deficit also includes losses on disposal for replacement of Road assets that were replaced in 2022-23 that were included in the capital works program.

(b) Underlying surplus ratio

<u>Underlying surplus or deficit</u>		(102)	(61)	(192)	(1,506)
Recurrent income*		34,864	31,677	28,226	28,992
Underlying surplus ratio %	0%	-0.3%	-0.2%	-0.7%	-5.2%

This ratio serves as an overall measure of financial operating effectiveness.

The Council targets achieving an underlying surplus as a key financial strategy, as set out in the long term financial planning process. Whilst this has not been achieved again in 2022-2023, the updated Long-term Financial Plan details a plan and actions to return to an underlying surplus over the term of the plan. Council management will also deliver an updated Financial Management Strategy in early 2023-2024 as well as an updated budget process to improve financial oversight.

(c) Net financial liabilities

Liquid assets less		17,831	13,971	20,440	12,122
total liabilities		(20,892)	(19,327)	(26,846)	(21,927)
Net financial liabilities	0	(3,061)	(5,356)	(6,406)	(9,805)

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

This measure continues to come in below the benchmark which has been the result of borrowings undertaken to support key strategic capital projects over recent years. The current Long-term Financial Plan includes a focus on bringing this measure in line with the benchmark in the medium to long term of the plan, through a focus on debt management.

(d) Net financial liabilities ratio

<u>Net financial liabilities</u>		(3,061)	(5,356)	(6,406)	(9,805)
Recurrent income*		34,864	31,677	28,226	28,992
Net financial liabilities ratio %	0% - (50%)	-9%	-17%	-23%	-34%

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

This ratio has again improved in the 2022-2023 financial year as Council continues its focus on managing debt levels in line with its Long-term Financial Plan. Council has been through a significant investment phase on new assets over recent years which has seen it take on additional borrowings to support key projects at the HIVE facility and the Coastal Pathways project. Council will continue to focus on debt reduction.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(e) Asset consumption ratio					
An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
<i>Buildings</i>					
<u>Fair value (Carrying amount)</u>		91,379	90,826	81,967	71,972
Current replacement cost (Gross)		170,442	167,204	158,313	112,007
Asset consumption ratio %		54%	54%	52%	64%
<i>Roads & Streets</i>					
<u>Fair value (Carrying amount)</u>		259,210	217,913	218,298	218,472
Current replacement cost (Gross)		318,328	269,824	268,910	267,675
Asset consumption ratio %	60%	81%	81%	81%	82%
<i>Footpaths</i>					
<u>Fair value (Carrying amount)</u>		32,911	26,004	25,697	24,287
Current replacement cost (Gross)		53,018	41,962	41,235	39,359
Asset consumption ratio %	60%	62%	62%	62%	62%
<i>Bridges</i>					
<u>Fair value (Carrying amount)</u>		21,154	19,268	17,516	17,616
Current replacement cost (Gross)		37,081	36,446	32,877	32,707
Asset consumption ratio %	60%	57%	53%	53%	54%
<i>Drainage</i>					
<u>Fair value (Carrying amount)</u>		31,142	28,328	28,714	28,710
Current replacement cost (Gross)		51,379	46,956	47,045	46,589
Asset consumption ratio %	60%	61%	60%	61%	62%
<i>Other infrastructure Assets</i>					
<u>Fair value (Carrying amount)</u>		23,822	22,053	28,714	28,710
Current replacement cost (Gross)		38,943	36,527	47,045	46,589
Asset consumption ratio %	60%	61%	60%	61%	62%

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

The Council has an overall average asset consumption rate of 67.3% which is above the benchmark of 60%. Bridges is the only category that falls below this benchmark and it is only marginally below. With current capital bridge works in progress and planned asset renewal and upgrade programs contained in the Long-term Financial Plan, this ratio should improve over the coming years, back above the benchmark over the medium term.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(f) Asset renewal funding ratio					
An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
<i>Buildings</i>					
<u>Projected capital funding outlays**</u>		8,199	8,014	8,003	6,177
Projected capital expenditure funding***		8,199	8,014	8,003	6,177
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Roads & Streets</i>					
<u>Projected capital funding outlays**</u>		38,220	34,560	27,012	25,400
Projected capital expenditure funding***		38,220	34,560	27,012	25,400
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Footpaths</i>					
<u>Projected capital funding outlays**</u>		3,174	2,354	2,540	2,350
Projected capital expenditure funding***		3,174	2,354	2,540	2,350
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Bridges</i>					
<u>Projected capital funding outlays**</u>		3,090	3,634	6,111	3,300
Projected capital expenditure funding***		3,090	3,634	6,111	3,300
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Drainage</i>					
<u>Projected capital funding outlays**</u>		3,920	3,110	3,259	2,800
Projected capital expenditure funding***		3,920	3,110	3,259	2,800
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Carparks</i>					
<u>Projected capital funding outlays**</u>		2,490	2,830	2,672	2,400
Projected capital expenditure funding***		2,490	2,830	2,672	2,400
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Recreation</i>					
<u>Projected capital funding outlays**</u>		8,676	6,738	8,105	6,244
Projected capital expenditure funding***		8,676	6,738	8,105	6,244
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Other infrastructure assets</i>					
<u>Projected capital funding outlays**</u>		1,190	1,970	1,677	1,591
Projected capital expenditure funding***		1,190	1,970	1,677	1,591
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%

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

*** Value of projected capital expenditure funding for an asset identified in Council's long-term strategic asset management plan.
This ratio measures Council's capacity to fund future asset replacement requirements.

For the 2020, 2021, 2022 and 2023 financial years the Council prepared Long-term Financial Plans based on the information that the Infrastructure Services Department used to develop their 10 year forward works programs for renewals and upgrades of existing assets. Consequently the funding for renewals and upgrades in the Long-term Financial Plan and the projected outlays for renewals and upgrades in the asset management plans are identical.

**Notes to the Financial Report
For the Year Ended 30 June 2023**

	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(g) Asset sustainability ratio					
Capex on replacement/renewal of existing assets		4,259	4,969	4,576	5,251
Annual depreciation expense		8,575	8,329	7,118	6,938
Asset sustainability ratio %	100%	50%	60%	64%	76%

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

This measure has been impacted in recent years due to an increased focus on investment in new assets, and an increase in depreciation expense relating to the impact of the revaluation of assets. Council has prepared an updated Long-term Financial Plan and is completing an updated Strategic Asset Management Plan which have an increased focus on renewal and upgrade capital projects, which will bring us back in line with our benchmark target.

	Capital renewal expenditure	Capital new/ upgrade expenditure	Total Capital Expenditure
2023			
By asset class	\$'000	\$'000	\$'000
Buildings	625	302	927
Roads & Streets	2,501	365	2,867
Footpaths	11	2,432	2,443
Bridges	708	-	708
Drainage	36	212	247
Recreation	216	1,327	1,543
Other	162	1,458	1,620
Total	4,259	6,095	10,354

	Capital renewal expenditure	Capital new/ upgrade expenditure	Total Capital Expenditure
2022			
By asset class	\$'000	\$'000	\$'000
Buildings	876	2,496	3,372
Roads & Streets	1,663	483	2,145
Footpaths	156	1,531	1,687
Bridges	2,017	-	2,017
Drainage	11	217	229
Recreation	241	3,921	4,162
Other	4	1,717	1,721
Total	4,969	10,365	15,334

Auditor-General
Tasmanian Audit Office
GPO Box 851
HOBART TAS 7001

CERTIFICATION OF THE FINANCIAL REPORT

The financial report presents fairly the financial position of the Central Coast Council as at 30 June 2023 and the results of its operations and cash flows for the year then ended, in accordance with the *Local Government Act 1993* (as amended), Australian Accounting Standards and other authoritative pronouncements issued by the Australian Accounting Standards Board.



Barry Omundson
GENERAL MANAGER

Date: 28 September 2023



**BUILDING & PLUMBING – SCHEDULE OF STATUTORY DETERMINATIONS
MADE UNDER DELEGATION**

Period: 1 September 2023 to 30 September 2023

Building Permits and Certificates

Building Permits – Category 4	Number Issued	Cost of Works
Additions / Alterations	0	\$0
Demolition Permits	0	\$0
New Dwellings	1	\$40,000
Outbuildings	1	\$45,000
Units	0	\$0
Other	0	\$0
Permit of Substantial Compliance	0	\$0
Notifiable Works – Category 3	Number Issued	Combined \$ Amount
Additions / Alterations	6	\$1,890,000
Demolition Permits	0	\$0
New Dwellings	9	\$5,711,680
Outbuildings	4	\$141,000
Units	0	\$0
Other	4	\$168,384

Plumbing Permits and Certificates

Plumbing Permits – Category 4	Number Issued	–
Plumbing Permit	2	
Notifiable Works – Category 3		
Certificate of Likely Compliance	13	

**COMPLIANCE– SCHEDULE OF STATUTORY DETERMINATIONS
MADE UNDER DELEGATION**

Period: 1 September 2023 to 30 September 2023

Fire Abatements Notices

Fire Abatement Notices Issued	Property Cleared by Contractor
0	0

COMPLIANCE – SCHEDULE OF REGULATORY SERVICES STATUTORY RESPONSIBILITIES

Period: 1 September 2023 to 30 September 2023

Dogs Impounded by Central Coast Council

Number of Dogs Impounded	Dogs Claimed	Dogs Surrendered
6	6	0

Animal Licences, Offences, Permits

Licence, Offence, Permits	Number Issued
Barking dog complaints	6
Declaration of dangerous dogs	0
Dog attacks on other dogs/cats	0
Dog attacks on persons	1
Dog attacks on livestock/wildlife	0
Kennel licences issued	2
Kennel licences renewed	0
Permits under <i>Animal Control By-law No.1 of 2018</i>	0
Unregistered dogs located by Compliance	12
Wandering livestock	0

Dog Infringement Notices Issued

Off-lead in On-Lead Locations	Patrols	Cautions	Infringements
Buttons Beach	10	0	0
Midway Beach	13	0	0
Penguin Beach	18	0	0
Turners Beach	17	0	0

COMPLIANCE – SCHEDULE OF REGULATORY SERVICES STATUTORY RESPONSIBILITIES

Period: 1 September 2023 to 30 September 2023

Patrols of Free Camping Areas

Camping Area	Patrols Conducted	Cautions Issued
Bannons Park	5	0
Battons Park	0	0
Forth Recreation Ground	12	0
Halls Point [Closed Area]	10	0
Nicholson Point	10	0
Penguin Surf Life Saving Precinct	10	0
Midway Point	10	0

Traffic Infringement Notices for Parking Offences

Traffic Infringement Location	Number Issued	Percentage
Alexandra Road	2	2.94%
Bannons Carpark	7	10.29%
Coles/Furner's Carpark	14	20.59%
Crescent Street, Ulverstone	1	1.47%
King Edward Street, Ulverstone	11	16.18%
Main Road, Penguin	0	0%
North Reibey Street Carpark	25	8.82%
Reibey Street	6	8.82%
Victoria Street	2	2.94%
Wongi Lane	0	0%

Food Business Registrations

Type	New Registrations	Renewed Registrations	Food Business Closed
Fixed	1	10	1
Mobile	1	4	
Not Notifiable	1		
Temporary / One-off Events	2		



Samantha Searle
DIRECTOR CORPORATE SERVICES

A SUMMARY OF RATES & FIRE SERVICE LEVIES FOR THE PERIOD ENDED 30 SEPTEMBER 2023

		2022/2023		2023/2024		
		\$	%	\$	%	
Rates paid in Advance	-	1,580,982.35	-9.06	-	1,737,570.14	-9.47
Rates Receivable		150,283.54	0.86		184,868.90	1.01
Rates Demanded		18,888,189.77	108.20		19,819,312.93	108.50
Supplementary Rates	-	833.39	0.00		81,362.19	0.44
		17,456,657.57	100.00		18,347,973.88	100.00
Collected		13,772,609.62	78.90		14,175,362.50	77.26
Add Pensioners – Government		986,428.53	5.65		1,074,584.55	5.86
Pensioners – Council		34,615.00	0.20		36,680.00	0.20
		14,793,653.15	84.75		15,286,627.05	83.32
Discount Allowed		757,579.95	4.34		792,194.33	4.32
Paid in advance	-	608,604.40	-3.49	-	636,677.59	-3.47
Outstanding		2,514,028.87	14.40		2,905,830.09	15.84
		17,456,657.57	100.00		18,347,973.88	100.00

Andrea O'Rourke
ASSISTANT ACCOUNTANT
10-Oct-2023



Central Coast Council
Statement of Comprehensive Income for the period ended 30 September 2023

	Budget Annual \$	YTD Budget \$	Actual YTD \$	Variance \$
Income				
Recurrent Income				
Rates and charges	18,878,000	18,878,000	19,083,856	205,856
Fees and charges	6,068,550	1,680,147	1,859,596	179,449
Grants - Recurrent	5,321,700	440,623	116,442	(324,181)
Contributions	668,000	24,000	67,110	43,110
Share in profit/loss of associate	1,016,000	-	-	-
Interest	550,000	137,499	170,414	32,915
Other income	666,259	80,144	96,301	16,157
Investment revenue	1,373,000	57,000	70,897	13,897
	34,541,509	21,297,413	21,464,617	167,204
Capital income				
Grants - Capital	5,588,000	-	-	-
Capital contributions	8,116,154	-	188,637	188,637
Gain/(loss) on disposal of assets	442,000	110,499	60,000	(50,499)
	14,146,154	110,499	248,637	138,138
Total Income	48,687,663	21,407,912	21,713,254	305,342
Expenses				
Employee benefits	14,553,652	3,910,254	4,040,701	(130,447)
Materials and services	10,616,948	2,407,531	2,807,446	(399,915)
Depreciation and amortisation	8,617,800	2,154,441	2,154,449	(8)
Finance costs	300,800	38,475	38,705	(230)
Other expenses	400,000	104,250	138,310	(34,060)
Total expenses	34,489,200	8,614,951	9,179,611	(564,660)
Operating result	14,198,463	12,792,961	12,533,643	(259,318)

Notes

In the first quarter, there were observed variances in our revenue and expenses compared to what we had budgeted.

The variations are a mix of temporary differences, where the timing of certain payments and receipts are not expected to impact the overall operating result of the Council for the year. Other variations are permanent differences that have a lasting impact on our financial position.

Overall, the Council has had some favourable permanent variances in its income line items. Rates levied, for example, are slightly higher than that budgeted due to supplementary rate income received in 2023. Financial Assistance Grants were indexed and will be higher than that allowed for in the budget estimates. Considering the Council's results in recent years and the widening gap between budgeted expenditure and actual expenditure, it is expected that the favourable variances in revenue will be offset by higher than-budgeted costs across the budget expenditure line items.

Central Coast Council
Statement of Financial Position
as at 30 September 2023

	30 June 2023	30 September 2023
	\$	\$
Assets		
Current assets		
Cash and cash equivalents	2,664,435	3,482,014
Investment	14,375,351	22,446,046
Trade and other receivables	790,754	4,607,411
Assets held for sale	14,300	14,300
Other assets	500,764	75,847
Total current assets	18,345,604	30,625,618
Non-current assets		
Investment in Regional Waste Management Authority	10,710,814	10,710,814
Investment in Water Corporation	76,490,410	76,490,410
Property, infrastructure, plant and equipment	539,382,062	537,238,362
Capital work in Progress	2,866,813	3,898,363
Right of use asset	148,483	148,483
Total non-current assets	629,598,582	628,486,432
Total assets	647,944,186	659,112,050
Liabilities		
Current liabilities		
Trade and other payables	3,424,386	2,113,680
Trust funds and deposits	339,601	342,696
Provisions	4,395,356	4,399,221
Interest bearing liabilities	550,139	439,520
Lease liabilities	44,014	39,680
Contract liability	925,034	925,034
Total current liabilities	9,678,530	8,259,831
Non-current liabilities		
Provisions	1,855,496	1,908,416
Interest bearing liabilities	9,240,985	9,240,985
Lease liabilities	118,781	118,781
Total non-current liabilities	11,215,262	11,268,182
Total liabilities	20,893,792	19,528,013
Net Assets	627,050,394	639,584,037
Equity		
Accumulated surplus	280,655,260	293,189,332
Reserves	346,395,134	346,394,705
Total Equity	627,050,394	639,584,037