



# COUNCIL MEETING AGENDA

NOTICE is hereby given that an Ordinary meeting of the Kingborough Council  
will be held in the Kingborough Civic Centre, 15 Channel Highway, Kingston on  
Monday, 20 November 2023 at 5.30pm

# Kingborough Councillors 2022 - 2026



**Mayor**  
**Councillor Paula Wriedt**



**Deputy Mayor**  
**Councillor Clare Glade-Wright**



**Councillor Aldo Antolli**



**Councillor David Bain**



**Councillor Gideon Cordover**



**Councillor Kaspar Deane**



**Councillor Flora Fox**



**Councillor Amanda Midgley**



**Councillor Mark Richardson**



**Councillor Christian Street**



# QUALIFIED PERSONS

In accordance with Section 65 of the *Local Government Act 1993*, I confirm that the reports contained in Council Meeting Agenda No. 22 to be held on Monday, 20 November 2023 contain advice, information and recommendations given by a person who has the qualifications or experience necessary to give such advice, information or recommendations.



Gary Arnold  
GENERAL MANAGER

Tuesday, 14 November 2023

Public Copy

# Table of Contents

Item	Page No.
Open Session	
1 Audio Recording	1
2 Acknowledgement of Traditional custodians	1
3 Attendees	1
4 Apologies	1
5 Confirmation of Minutes	1
6 Workshops held since Last Council Meeting	1
7 Declarations of Interest	2
8 Transfer of Agenda Items	2
9 Questions without Notice from the Public	2
10 Questions on Notice from the Public	2
10.1 The Role of Council	2
10.2 Biodiversity Offset Policy	2
11 Questions without Notice from Councillors	3
12 Questions on Notice from Councillors	3
13 Petitions still being Actioned	3
14 Petitions Received in Last Period	3
15 Officers Reports to Council	4
15.1 Proposed Independent Planning Development Assessment Panels (DAP's)	4
15.2 Submission on Draft Fire and Emergency Services Bill	11
15.3 Community Grants	16
15.4 Annual Report 2022/23	19
15.5 Financial Report - October 2023	182
15.6 Appendices	205
16 Notices of Motion	205
16.1 Buy Local Procurement and Tendering Policy	205
17 Confirmation of Items to be Dealt with in Closed Session	206
Appendices	
A Mayor's Activities 11 September 2023 to 15 November 2023	209
B Development Services Quarterly Report	211

## **GUIDELINES FOR PUBLIC QUESTIONS**

### **Section 31 of the *Local Government (Meeting Procedures) Regulations 2015***

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Questions from the public may either be submitted to the General Manager in writing or asked verbally at an Ordinary Council meeting. Any question asked must only relate to the activities of Council [Section 31(2)(b)].

This guideline is provided to assist the public with the requirements of Public Question Time as set out in the *Local Government (Meeting Procedures) Regulations 2015* as well as determinations made by Council. You are reminded that the public question forum is designed to accommodate questions only and neither the questions nor answers will be debated.

#### **Questions on Notice**

Written questions on notice must be received at least seven (7) days before an Ordinary Council meeting [Section 31(1)] and must be clearly headed 'Question/s on Notice'. The period of 7 days includes Saturdays, Sundays and statutory holidays but does not include the day on which notice is given or the day of the Ordinary Council meeting [Section 31(8)].

#### **Questions Without Notice**

The Chairperson of an Ordinary Council meeting must ensure that, if required, at least 15 minutes is made available for public questions without notice [Section 31(3)]. A question without notice must not relate to any matter that is listed on the agenda for that meeting.

A question by any member of the public and an answer to that question is not to be debated at the meeting [Section 31(4)]. If a response to a question cannot be provided at the meeting, the question will be taken on notice and will be included in the following Ordinary Council meeting agenda, or as soon as practicable, together with the response to that question.

There is to be no discussion, preamble or embellishment of any question asked without notice, and the Chairperson may require that a member of the public immediately put the question.

The Chairperson can determine whether a question without notice will not be accepted but must provide reasons for refusing to accept the said question [Section 31 (6)]. The Chairperson may require a question without notice to be put on notice and in writing.

The Chairperson may rule a question inappropriate, and thus inadmissible if in his or her opinion it has already been asked, is unclear, irrelevant, offensive or relates to any matter which would normally be considered in Closed Session. The Chairperson may require that a member of the public immediately put the question.



AGENDA of an Ordinary Meeting of Council  
Kingborough Civic Centre, 15 Channel Highway, Kingston  
Monday, 20 November 2023 at 5.30pm

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**1 AUDIO RECORDING**

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The Chairperson will declare the meeting open, welcome all in attendance and advise that Council meetings are recorded and made publicly available on its website. In accordance with Council's policy the Chairperson will request confirmation that the audio recording has commenced.

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**2 ACKNOWLEDGEMENT OF TRADITIONAL CUSTODIANS**

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The Chairperson will acknowledge the traditional custodians of this land, pay respects to elders past and present, and acknowledge today's Tasmanian Aboriginal community.

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**3 ATTENDEES**

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**Councillors:**

Mayor Councillor P Wriedt  
Deputy Mayor Councillor C Glade-Wright  
Councillor A Antolli  
Councillor D Bain  
Councillor K Deane  
Councillor F Fox  
Councillor A Midgley  
Councillor M Richardson  
Councillor C Street

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**4 APOLOGIES**

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Councillor G Cordover

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**5 CONFIRMATION OF MINUTES**

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**RECOMMENDATION**

That the Minutes of the open session of the Council Meeting No. 21 held on 6 November 2023 be confirmed as a true record.

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**6 WORKSHOPS HELD SINCE LAST COUNCIL MEETING**

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Date	Topic	Detail
13 November	LGBTIQA+ Inclusive Leadership Training	Presentation from Dr Lynn Jarvis, CEO of Working It Out, and Rodney Croome (OAM).

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## 7 DECLARATIONS OF INTEREST

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In accordance with Regulation 8 of the *Local Government (Meeting Procedures) Regulations 2015* and Council's adopted Code of Conduct, the Mayor requests Councillors to indicate whether they have, or are likely to have, a pecuniary interest (any pecuniary benefits or pecuniary detriment) or conflict of interest in any item on the Agenda.

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## 8 TRANSFER OF AGENDA ITEMS

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Are there any items, which the meeting believes, should be transferred from this agenda to the closed agenda or from the closed agenda to the open agenda, in accordance with the procedures allowed under Section 15 of the *Local Government (Meeting Procedures) Regulations 2015*.

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## 9 QUESTIONS WITHOUT NOTICE FROM THE PUBLIC

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### 10 QUESTIONS ON NOTICE FROM THE PUBLIC

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#### 10.1 The Role of Council

At the Council meeting on 6 November 2023, **Mr Charles Biggins** asked the following question without notice to the General Manager, with a response that the question would be taken on notice:

*It (Council) is described as a body corporate in the Act and on the Department of Premier's own website, the function and structure of a Council is a corporate entity and is described as a body corporate, yes or no?*

#### Officer's Response:

S19(1) of the *Local Government Act 1993* states "A council is a body corporate with perpetual succession and a common seal".

*Gary Arnold, General Manager*

#### 10.2 Biodiversity Offset Policy

**Ms Jo Landon** submitted the following question on notice:

- 1.1 *What would have been the scope of community consultation on the revised Biodiversity Offset Policy prior to its endorsement by councillors?*
- 1.2 *What would have been negotiable?*
- 1.3 *What would not have been negotiable?*
  
- 2.1 *What is the scope of the public exhibition process for the planning scheme amendment?*
- 2.2 *What is negotiable?*
- 2.3 *What isn't negotiable?*

**Officer's Response:**

- 1.1 The scope of the consultation for the review of the Biodiversity Offset Policy would have been limited to the matters there were proposed to be changed as part of that review. Those matters are described in Item 16.1 of Council's Agenda of 15 August 2022. Given the nature of changes that were proposed as part of the review, consultation was limited to the following:
- Technical consultation with ecologists, government departments and non-government organisations.
  - Separate advice was also sought regarding targeted species from scientific experts.
- 1.2 The provisions in the policy that were proposed to be changed as part of the review.
- 1.3 The provisions in the policy that were not proposed to be changed as part of the review.
- 2.1 The scope of 'consultation' is limited to those matters that relate to the planning scheme amendment and not the revised policy content. To clarify, the scope is limited to how the revised policy operates in the planning scheme.
- 2.2 The matters that deal with the operation of the Biodiversity Offset Policy in the planning scheme. For example, cross referencing of terms and references and how it links with the existing requirements in the planning scheme that allows the application of offsets.
- 2.3 The content of the policy. It should be noted that the Commission may suggest changes to the policy where it feels that those changes will optimise the use of the policy in the scheme and that was the purpose of the report that was presented to Council on 6 November 2023.

*Adriaan Stander, Senior Strategic Planner*

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**11 QUESTIONS WITHOUT NOTICE FROM COUNCILLORS**

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**12 QUESTIONS ON NOTICE FROM COUNCILLORS**

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At the time the Agenda was compiled there were no Questions on Notice from Councillors.

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**13 PETITIONS STILL BEING ACTIONED**

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There are no petitions still being actioned.

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**14 PETITIONS RECEIVED IN LAST PERIOD**

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At the time the Agenda was compiled no Petitions had been received.



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## 15 OFFICERS REPORTS TO COUNCIL

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### 15.1 PROPOSED INDEPENDENT PLANNING DEVELOPMENT ASSESSMENT PANELS (DAP'S)

**File Number:** 17.53

**Author:** Adriaan Stander, Senior Strategic Planner

**Authoriser:** Tasha Tyler-Moore, Manager Development Services

#### Strategic Plan Reference

Key Priority Area: 3 Sustaining the natural environment whilst facilitating development for our future.

Strategic Outcome: 3.4 Best practice land use planning systems are in place to manage the current and future impacts of development.

### 1. PURPOSE

- 1.1 The Tasmanian Government has released a position paper on a proposal to introduce new legislation to allow independent Development Assessment Panels (DAPs) to take over some of Councils' decision-making functions on certain development applications and planning scheme amendments.
- 1.2 The position paper is currently open for comment and the purpose of this report is to seek Council's input on a response to the above proposal.

### 2. BACKGROUND

- 2.1 In his letter of 19 October 2023 (provided in Attachment 1) the Minister of Planning is informing Council of *'the introduction of new legislation to allow certain development applications to be determined by independent Development Assessment Panels (DAPs) appointed by the Tasmanian Planning Commission (the Commission). The introduction of DAPs is intended to help take the politics out of planning by providing an alternate approval pathway for more complex or contentious development applications.'*
- 2.2 The Minister's letter refers to a [position paper](#) that is currently open for comment until 30 November 2023.
- 2.3 The position paper includes a background outlining why the framework has been initiated; the role of planning authorities; and, a brief outline of the planning system. It then proceeds to outline of the 'identification of issues' that were extrapolated from the earlier [Future of Local Government Review Stage 2 Interim Report](#). The issues listed include:
  - Conflicting roles of Councillors
  - Retaining local input
  - Request for further information
  - Timeframes for assessment and appeal rights
  - Post determination roles for Council

The final part of the paper includes an explanation of the DAP framework and indication of the next steps which includes amendments to the *Land Use Planning and Approvals Act 1993 (LUPAA)* that would be tabled in early 2024.

- 2.4 The position paper guides submissions by posing several questions for response, they are broadly summarised as:
- The types of development applications suitable for referral to a DAP for determination?
  - Who should be allowed to nominate a referral of a development application to a DAP for determination?
  - To allow DAP-determined applications to be informed by local knowledge, how will the Councils be involved?
  - Given the integrated nature of the assessment, what are reasonable timeframes for DAP-determined applications?
- 2.5 As part of seeking feedback on a legislative framework for DAPs, the scope of the position paper has been broadened to seek feedback on whether it may be appropriate for the Minister to have the power to direct a Council to initiate planning scheme amendments where Councillors are, or perceived to be, conflicted or compromised, on making a decision based not on planning considerations.

### 3. PLANNING DELEGATIONS IN KINGBOROUGH

- 3.1 Council's [Planning Authority Delegations Policy \(Policy 1.1\)](#) outlines delegations under LUPAA.
- 3.2 In accordance with the policy, development applications with three (3) or more opposing representations or the officer's recommendation is for refusal, the application must be referred to Council (acting as the Planning Authority) for determination.

### 4. DISCUSSION

- 4.1 The use of independent planning assessment panels is common practise in other states and abroad. Although the nature of each independent assessment framework in each jurisdiction differs according to the underlying planning system and legislation, typically each model relies on meeting certain 'criteria' to be suitable for referring an application to a panel for determination with the assessment and determination functions of other development applications remaining with the local government acting as the planning authority.
- 4.2 Development assessment panels are already used in the determination of certain developments in the Tasmanian planning system. The table below identifies where panels are currently used to determine development applications in the State's planning system.

Legislation	Type of applications	Panel established by:
<a href="#">Land Use Planning and Approvals Act 1993</a>	Major Projects	Tasmanian Planning Commission
<a href="#">Land Use Planning and Approvals Act 1993</a>	Planning Scheme Amendments or combined Planning Scheme and permit applications.	Tasmanian Planning Commission or combined Planning Authority.

Legislation	Type of applications	Panel established by:
<a href="#">Major Infrastructure Development Approvals Act 1999</a>	Linear infrastructure proposals across multiple municipalities	Tasmanian Planning Commission
<a href="#">State Policies and Projects Act 1993</a>	Projects of State Significance	Tasmanian Planning Commission

- 4.3 The above-mentioned applications are often complex and large in scale. To be eligible to be assessed by an independent panel, applications are required to meet eligibility requirements specified in the respective Acts.
- 4.4 In addition to the above, the respective Acts also allows for appeal rights through the Tasmanian Civil and Administrative Tribunal which functions as an independent dispute body under the [Tasmanian Civil and Administrative Tribunal Act 2020](#).
- 4.5 Having regard to the above, the need for another assessment pathway in the existing Tasmanian Planning system appears unnecessary. The planning system already provides several pathways to deal with more complex (and often contentious) applications. Complex applications that are not deemed Major Projects, Projects of State Significance or those that do not involve linear infrastructure across multiple municipalities, generally also seek to undertake changes to the planning scheme. Planning Scheme Amendments are determined by the Tasmanian Planning Commission which functions as an independent assessment panel under the provisions of the *Land Use Planning and Approvals Act 1993 (LUPAA)*.
- 4.6 Reflecting on the success of independent planning assessment panels in other states, and those already operating in Tasmania, it could be argued that there are both positive and negative aspects involved with a DAP framework in the Tasmanian planning context. The panels will allow independent experts in the planning field to make determinations on complex and/or controversial applications without political influence, however the system comes with additional workloads, cost increases, time delays and have the risk of taking out the 'local knowledge' in the assessment and decision-making process. The Government's position paper indicates that the DAP will be appointed by the Tasmanian Planning Commission, however it's unclear who will be selected to sit on the panel.
- 4.7 If the Government's intention is to proceed with the proposed DAP framework, then perhaps the existing planning system could be retrofitted in a manner where Councils still can still play a role in representing its community, by providing recommendations to an independent assessment body for consideration. For example, development applications that qualifies to be determined by a DAP, must be assessed as per usual and then be presented to the Council for consideration. The Council must then forward their recommendation to a DAP for final decision. This approach will not be very different from the [existing planning scheme amendment process](#), where Councils assess planning scheme amendments and then forward its recommendation to the Tasmanian Planning Commission for a final decision.
- 4.8 The position paper is seeking feedback on the criteria that should be applied to determine if an application must be referred to a DAP. The following criteria is suggested in the paper:
- *Applications for social and affordable housing which often attract considerable opposition within the local community based on social stigma rather than planning matters;*
  - *Critical infrastructure;*



- *Applications where the Council is the applicant and the decision maker;*
- *Applications where Councillors express a conflict of interest in a matter and a quorum to make a decision cannot be reached;*
- *Contentious applications where Councillors may wish to act as elected representatives supporting the views of their constituents which might be at odds with their role as a member of a planning authority;*
- *Where an applicant considers there is bias, or perceived bias, on the part of a Council or Councillors;*
- *Complex applications where the Council may not have access to appropriate skills or resources; and*
- *Application over a certain value.*

- 4.9 From an operational point of view, it is suggested that that the Government have regard to NSW model as good example where developments with a capital investment value of over \$30 million or developments with a capital investment value over \$5 million that is lodged or on behalf of a Council or the Crown are determined independently.
- 4.10 Even though some jurisdictions allow applicants to 'opt in' or 'opt out' in a referral to an independent assessment panel, it is not considered appropriate as it will not only go against the grain of effective and good governance but will also procedurally be very difficult to navigate and administer.
- 4.11 The criteria for types of applications that may be referred will be important to avoid the system being burdened by applications referred by applicants who simply do not like Council's position.
- 4.12 Where Councillors are, or perceived to be, conflicted or compromised, or making decisions based on non-planning related grounds this should be dealt with under existing legislation that governs those matters for elected members.
- 4.13 In the instance of Council making decisions on their own projects or where in their opinion there is an agreement of conflict of interest the DAP framework could be utilised for an independent decision.

## **5. STATUTORY REQUIREMENTS**

- 5.1 If the proposed DAP framework proceeds, it is likely to require amendments to the *Land Use Planning and Approvals Act 1993 (LUPAA)*.

## **6. FINANCE**

- 6.1 There are no financial implications associated with this report and recommendation.

## **7. ENVIRONMENT**

- 7.1 There are no environmental implications associated with this report and recommendation.

## **8. COMMUNICATION AND CONSULTATION**

- 8.1 The position paper is currently open for comment until 30 November 2023 and anyone can make a submission on the [Government's Planning Reform Website](#).

- 8.2 The decision of this report will be communicated by way of a letter to the State Planning Office.

## 9. RISK

- 9.1 There are no risks associated with this report and the recommendation.

## 10. SUMMARY/CONCLUSION

- 10.1 The Tasmanian Government has released a position paper on a proposal to introduce new legislation to allow independent Development Assessment Panels (DAPs) to take over some of Councils' decision-making functions on certain development applications. The main intention of the proposed change is to *'take politics out of planning'*.
- 10.2 There are positive and negative aspects associated with independent assessment and decision-making panels in a planning system.
- 10.3 The Tasmanian Planning system already provides independent assessment pathways to deal with complex applications and it's not clear why another assessment layer should be added to a system that is already constrained in terms of resources. It is suggested that the introduction of the proposed DAP framework will be expensive and could potentially lead to unnecessary extensions in processing timeframes.
- 10.4 If the Government intends to proceed with the DAP framework, it is suggested that the existing planning assessment system be utilised and retrofitted to deal with complex and/or contentious applications, allowing Council with the ability to make recommendations to an independent planning panel.
- 10.5 The statutory process for public engagement and input on development proposals, should be retained.

## 11. RECOMMENDATION

That Council:

- (a) Note the Government's intention to introduce new legislation to allow independent Development Assessment Panels (DAPs) to take over some of Councils' decision-making functions on certain development applications.
- (b) Provide the General Manager with delegation to respond to the position paper as outlined in this report.

## ATTACHMENTS

### 1. Letter from Minister for Planning

**Deputy Premier  
Treasurer  
Minister for Infrastructure and Transport  
Minister for Planning**

Level 10, Executive Building, 15 Murray Street, Hobart  
Public Buildings, 53 St John Street, Launceston  
GPO Box 123, Hobart TAS 7001  
Phone: (03) 6165 7701; Email: [Michael.Ferguson@dpac.tas.gov.au](mailto:Michael.Ferguson@dpac.tas.gov.au)



19 October 2023

Councillor Paula Wriedt  
Mayor  
Kingborough Council

By email: [kc@kingborough.tas.gov.au](mailto:kc@kingborough.tas.gov.au)

Dear Mayor

On the 21 July 2023, the Government announced the development of new legislation to allow certain development applications to be determined by independent Development Assessment Panels (DAPs) appointed by the Tasmanian Planning Commission (the Commission). The introduction of DAPs is intended to help take the politics out of planning by providing an alternate approval pathway for more complex or contentious development applications.

Councils are 'Planning Authorities' with defined responsibilities under the *Land Use Planning and Approvals Act 1993* (the Act). Councillors are required to act as members of a planning authority when determining development applications, irrespective of their personal or political views, or those of the constituents they represent.

The contested role of councillors in planning has been identified as an issue in the Stage 2 Interim Report (released in May 2023) of the Future of Local Government Review. That report identified that there was strong division between those who believe councillors have a legitimate role in making planning decisions, and those who believe the role should relate to strategic land use planning where they can represent community views in planning processes but that decisions should be made by local professional planners, or in the case of complex applications, by independent planning panels.

This issue also extends to council's role in initiating draft amendments to their planning scheme. Councillors are only allowed to take into consideration the matters specified in the Act when determining to initiate a planning scheme amendment, which may be at odds with their political and/or community advocate position. Our work includes consideration of whether under certain circumstances there is a role for the Minister to direct a Council to initiate a planning scheme amendment. This would ensure that the independent Commission would be able to determine the merit of such an amendment.

23/518954

The State Planning Office (SPO) has prepared a Position Paper that explores these issues and outlines a proposed DAP framework for consideration that is based on the broad characteristics announced by the Premier and initial consultation with key stakeholders, including the Local Government Association of Tasmania, Property Council and Homes Tasmania.

The Position Paper is available on the [SPO's website \(www.planningreform.tas.gov.au\)](http://www.planningreform.tas.gov.au) for a 6-week consultation period. I encourage you to review the paper and draft framework and make submissions to the SPO.

Submissions received on the Position Paper will inform the refinement of the draft DAP framework that will subsequently inform amendments to the Act. Further consultation will be undertaken on draft amendments to the Act prior to it being tabled in Parliament in early 2024.

Submissions will also inform if additional amendments to the Act are needed to be considered to provide an alternate pathway for initiating planning scheme amendments that provides increased powers for the Minister to direct a council to initiate under certain circumstances.

I acknowledge your support and look forward to engaging with you in preparing amendments to the Act that will contribute to the improvement of the planning system.

Yours sincerely



Hon Michael Ferguson MP  
**Minister for Planning**

Cc: Mr Gary Arnold, General Manager

23/518954

## 15.2 SUBMISSION ON DRAFT FIRE AND EMERGENCY SERVICES BILL

**File Number:** 19.36

**Author:** Tim Jones, Manager Finance

**Authoriser:** David Spinks, Chief Financial Officer

### Strategic Plan Reference

Key Priority Area: 1 Encourage and support a safe, healthy and connected community.

Strategic Outcome: 1.1 A Council that engages with and enables its community.

### 1. PURPOSE

- 1.1 To approve the principles for a submission on the Draft Fire and Emergency Services Bill

### 2. BACKGROUND

- 2.1 The State Government conducted the Blake review of the *Fire Services Act 1979*, released in 2020. Subsequently Treasury produced an Options Paper Fire Services Funding Arrangements in 2021.
- 2.2 These documents form the basis of the State Government's Draft Fire and Emergency Services (TFES) Bill. The Bill establishes the Tasmanian Fire and Emergency Service by combining the Tasmania Fire Service (TFS) and the State Emergency Service (SES). It also includes a new funding model that the State Government believes will be more equitable and sustainable to fund the fire and emergency services.

### 3. STATUTORY REQUIREMENTS

- 3.1 These are proposed legislative changes.

### 4. DISCUSSION

- 4.1 The Blake Review, and feedback on the Treasury Options Paper, highlighted that the current funding arrangements are complex, inequitable and not fit for purpose, with recommendations that the insurance fire levy should be replaced with a property-based levy.
- 4.2 A full discussion on the proposed funding model is available online at [www.fire.tas.gov.au/reform/what-is-changing/](http://www.fire.tas.gov.au/reform/what-is-changing/)
- 4.3 Under the current model the property-based levy, known as the fire service contribution and which is paid through council rates, is based on the brigade classification system. According to the information on the TFS website, this means property owners near a career brigade pay more than owners who live near a volunteer brigade. Differences also arise across municipal areas. The website states this is significantly outdated as fire and emergency services (career or volunteer) respond to everyone in the community equally and without hesitation and council boundaries are not taken into consideration. However it means that some people pay less than others but receive the same high-quality service.
- 4.4 According to the Fire Commission's financial statements for the year ended 30/6/2022 (the year ended 30/6/2023 are not yet available) the Commission received \$50.8M

from fire service contributions from councils, \$33.4M in insurance premium fire levies and \$9.9M from motor vehicle registration fire levies.

4.5 The proposed funding model in the TFES Bill:

- abolishes the Insurance Fire Levy,
- simplifies the property-based levy (the fire service contribution collected via council rates),
- continues the existing Motor Vehicle Levy in its current form but extends it to include motorcycles, and
- incorporates funding for the SES.

4.6 The fire service contribution that councils will collect and remit to the SFC on behalf of the state government will now be a larger figure.

4.7 The revised fire service contribution will be applied on property Assesses Annual Value (AAV) and there are two options being proposed:

- Option 1 – set a single rate across Tasmania, or
- Option 2 – set a two-tiered rate across Tasmania with differing rates for rural and urban areas.

4.8 Option 1 – set a single rate across Tasmania per land classification. The differing rates per land classification recognise the emergency responses at commercial and industrial premises are often of greater risk or complexity than residential premises and a higher rate is proposed.

The proposed rates per dollar AAV are:

<b>Option 1 – Proposed Land Classifications</b>	
<b>Land Classification</b>	<b>Rate</b>
Commercial	2.4%
Community Services	0.5%
Industrial	3.2%
Other	0.5%
Primary Production	2.4%
Residential	1.0%

4.9 Option 2 – set a two-tiered rate across Tasmania. This option reduces the impact on rural properties and primary production, with slightly higher rates than Option 1 for the other land classifications.

The proposed rates per dollar AAV are:

<b>Option 2 – Proposed Land Classifications</b>	
<b>Land Classification</b>	<b>Rate</b>
Commercial	2.6%
Community Services	0.6%
Industrial	3.4%
Other	0.6%
Primary Production	1.2%
Residential (Urban)	1.2%
Residential (Rural)	0.6%

4.10 The impact of these changes is to recover substantially more money from:

- Residential ratepayers outside the Permanent Brigade areas. In Kingborough's case all except Taroona and Bonnet Hill;
- Primary Production ratepayers,
- Commercial ratepayers, and
- Industrial ratepayers.

4.11 The differences between the two options is that option 2 lessens the increase for rural properties, however this will result in larger increases for all other ratepayers.

4.12 Some preliminary work has been undertaken and examples of the differences are:

Category	Current rate type	Current Rate	Rate Option 1		Rate Option 2	Increase option 1	Increase Option 2
Commercial	Fire Vol	\$2,575.20	\$ 31,720.56		\$ 34,363.94	1132%	1234%
Commercial	Fire Vol	\$73.30	\$ 547.20		\$ 592.80	647%	709%
Community Services	Fire Vol	\$46.60	\$ 39.00		\$ 46.80	-16%	0%
Industrial	Fire Vol	\$108.10	\$ 1,625.92		\$ 1,727.54	1404%	1498%
Industrial	Fire Vol	\$48.00	\$ 625.92		\$ 665.04	1204%	1286%
Other	Fire Gen	\$48.00	\$ 6.00		\$ 7.20	-88%	-85%
Primary Production	Fire Gen	\$134.70	\$ 1,152.00		\$ 576.00	755%	328%
Primary Production	Fire Gen	\$48.00	\$ 182.40		\$ 91.20	280%	90%
Residential	Fire Permanent	\$390.30	\$ 388.00	Urban	\$ 465.60	-1%	19%
Residential	Fire Gen	\$145.90	\$ 520.00	Rural	\$ 312.00	256%	114%
Residential	Fire Vol	\$53.40	\$ 166.00	Rural	\$ 99.60	211%	87%

4.13 As previously stated at para 4.6 the funding raised by the changes is substantially increased so all areas, except residential properties in a Permanent Fire Brigade area, have increases. Most ratepayers will derive savings from the insurance premium fire levy no longer being applicable.

4.14 It is proposed the pensioner rate remission for the fire levy be increased from 20% to 30% and this is welcomed as a means to lessen the impact on pensioners.

4.15 Kingborough Council moved to rating on Capital Value (CV) in 2015. This new levy is to be applied on AAV and this may cause confusion to some ratepayers. Additionally, this will require system changes to implement.

4.16 Some councils such as Kingborough, currently use Capital Value (CV) for rating purposes and this may be confusing for applicable ratepayers. The ability of our systems to handle both CV and AAV rating is discussed further below.

4.17 Our software providers have indicated that our rating system will be able to rate on both CV and AAV, however there will be a system change required, and implementing and testing this would require two months. Therefore, a decision to implement these changes for 2024/25 would need to be made in March 2024. A cost may also be incurred.

4.18 There is no detail on what reporting the State Government would require and based upon similar previous changes in Victoria and New South Wales, there may be significant development work required.

- 4.19 The draft legislation, at section 50 (1) says the Treasurer will set the rate each year by 31 May. This is clearly too late when Councils must implement this rate into their Rates resolution which is passed by Council sometime after 1 June each year. Council will require this to be 30 April to enable appropriate modelling of the rating impact.

## **5. FINANCE**

- 5.1 There may be a cost to council for system changes to levy the revised fire service contribution on AAV.
- 5.2 Councils currently receive 4% of the levy collected to cover costs of collection. For 2023/24 this will be \$80K for Kingborough. The Bill advises council may retain such amount 'as is prescribed' however no detail has been provided as to whether the current 4% will remain, or some other amount.
- 5.3 Kingborough would be liable to pay the levy to the SFC separate to the collection. Therefore, any uncollectable levies (rates) would be at Kingborough's cost. This is no different to current arrangements, but with higher rates the potential exists for an increase in rates arrears.

## **6. ENVIRONMENT**

- 6.1 Appropriately funding emergency services would be a positive for the environment.

## **7. COMMUNICATION AND CONSULTATION**

- 7.1 It would be hoped that the state government would communicate the changes with property owners. However, it is likely some level of council communication about the changes will be required.

## **8. RISK**

- 8.1 This is a state government charge. Most councils try to make ratepayers aware of this through means such as the rate notice, budget documents, budget brochures or flyers that accompany rate notices, websites and media releases. However, many ratepayers see the charge as a council charge given it appears on council rate notices. Given the increases ratepayers will receive, it is almost inevitable that criticism will arise, and that it will be directed to councils and not the TFS or state government.

## **9. CONCLUSION**

- 9.1 As the report was being prepared the Minister was quoted in the media as saying that a working group would be established to discuss funding options. Notwithstanding this, submissions are still open.
- 9.2 Council recognises the importance of properly funded fire and emergency services. It also recognises the current funding model has inefficiencies and inequities.
- 9.3 However, with the removal of the insurance premium fire levy and the funding of the SES with both to now be funded by the fire service contribution from councils, the levy will raise substantial additional revenue through rates meaning most ratepayers will face substantial increases.
- 9.4 The new funding includes SES so properties in rural areas, which have previously not been levied because of a lack of fire brigade, permanent or rural, services have substantial increases. This is a reflection of the SES, and brigade, services they currently utilise which they have not previously paid through the levy.



- 9.5 The new levy will also recover substantial additional funds from commercial, industrial and primary production properties.
- 9.6 The increase in the Pension Remission for the fire levy, from 20% to 30%, is welcomed as a means to lessen the impact on pensioners.
- 9.7 There is no indicated effective date but for Kingborough to include the charge in our 2024/25 rates we would need a determination by March 2024 in order to undertake systems changes and testing.
- 9.8 The proposed date for the Treasurer to set the rate of 31 May is too late for councils. The rate would be required by 30 April to prepare rate resolutions.
- 9.9 Councils should seek detail regarding the payment they will receive for providing this service and whether the 4% commission will continue.

## 10. RECOMMENDATION

That Council prepare a submission on the draft bill and incorporate the points raised in the Conclusion.

## ATTACHMENTS

Nil

Public Copy

### 15.3 COMMUNITY GRANTS

**File Number:** 10.244

**Author:** Carol Swards, Coordinator Community Services and Hub

**Authoriser:** Heather Salisbury, Acting Director Environment, Development & Community Services

#### Strategic Plan Reference

Key Priority Area: 1 Encourage and support a safe, healthy and connected community.

Strategic Outcome: 1.1 A Council that engages with and enables its community.

#### 1. PURPOSE

- 1.1 The purpose of this report is to propose an amendment to eligibility criteria for the Council's Quick Response Community Grants to allow activities or events to be supported more than once.

#### 2. BACKGROUND

- 2.1 The Community Grants program has an annual budget of \$30,000. Currently, there is one main grants round which opens in August and closes in October. Funds remaining after the annual allocation are available through Quick Response grants.
- 2.2 The Council considered and allocated funding under its main Community Grants program at its last meeting on 6 December 2023.

#### 3. STATUTORY REQUIREMENTS

- 3.1 There are no statutory requirements in the delivery of this program.

#### 4. DISCUSSION

- 4.1 Through the annual grant program, community not for profit organisations can apply for up to \$3000 to fund events, activities, and minor capital works. Grants are approved by the Council.
- 4.2 Through the Quick Response Grants program, community not for profit organisations can apply for up to \$1000 to fund similar initiatives, throughout the year or until the fund is exhausted. The grants are approved under officer delegation.
- 4.3 The eligibility criteria set out in both the Community Grant and Quick Response guidelines specifies that Council will not fund *the same or similar project more than once*.
- 4.4 The criteria are designed to ensure that the Council's limited grants resources support a diverse range of activities and events. Council endeavours to provide 'seed' funding to help get an event off the ground, without being locked in to funding the same annual events each year.
- 4.5 In reality, however, one grant, particularly if is only a Quick Response grant of \$1,000 maximum, is unlikely to be sufficient to successfully 'seed' a new event.
- 4.6 For this reason, in putting forward the annual grants for 2023/24, officers recommended to Council that the community grants policy and criteria be reviewed prior to the 2024/25 grants round. The intention was that this would be a policy change

made in the light of potential impact on the community grants budget, and therefore done in conjunction with the preparation of the 2024/25 annual budget.

- 4.7 As part of this year's grants round, however, there were three application which officers would have recommended for support but which were excluded on the basis that they had previously received funding for the same or similar project. A further two organisations were advised that they would be ineligible upon enquiry and therefore did not submit a grant application.
- 4.8 Some support (up to \$1,000) could be provided to these events this year if the criteria for the Quick Response grants were amended to allow some flexibility to fund an event or activity more than once. This could be achieved by simply adding the word 'generally' to the relevant criterion as follows: "*The Council will not **generally** fund the same or similar project more than once.*" The change would also need to be reflected in the Community Grants Policy.
- 4.9 This change allows these events to receive some funding this year while a more considered policy report in relation to community grants is brought forward to Council as part of the 2023/24 budget preparation process.

## 5. FINANCE

- 5.1 There is a budget allocation of \$30,000 for the Community Grants Program in 2023/24, of which almost \$15,000 currently remains for Quick Response grants throughout the rest of the year.

## 6. ENVIRONMENT

- 6.1 There are no environmental implications associated with this matter.

## 7. COMMUNICATION AND CONSULTATION

- 7.1 Informal consultation with community groups indicates support for the Council to fund events or activities on more than one occasion, particularly as they are becoming established.

## 8. RISK

- 8.1 There is a risk in changing arrangements mid-way through a grants year. In only changing the Quick Response grants criteria at this time, however, the opportunity exists for other groups to also apply for assistance with a repeat event or activity.

## 9. CONCLUSION

- 9.1 This report recommends a minor change to the criteria for Quick Response Community Grants to allow the Council to support events and activities on more than one occasion.
- 9.2 The change would allow some funding support to be provided to a number of community events this year which were previously ineligible while Council reviews its general policy position on multiple year grants funding as part of the 2024/25 budget considerations.

## 10. RECOMMENDATION

That:

- (a) The Guidelines for Quick Response Community Grants be amended, with consequential change to the Community Grants Policy, to allow some flexibility to fund an event or activity more than once. This is achieved by adding the word 'generally' when describing events or activities which are ineligible, as follows: "*The Council will not **generally** fund the same or similar project more than once.*"

- (b) That the current policy, guidelines and annual budget of \$30,000 for Council's Community Grants Program be reviewed during budget considerations for the 2024/25 financial year.

**ATTACHMENTS**

**Nil**

Public Copy

**15.4 ANNUAL REPORT 2022/23****File Number:** 16.19; 21.4**Author:** Gary Arnold, General Manager**Strategic Plan Reference****Key Priority Area:** 1 Encourage and support a safe, healthy and connected community.**Strategic Outcome:** 1.1 A Council that engages with and enables its community.**1. PURPOSE**

1.1 The purpose of this report is to present Council with the Annual Report 2022/23.

**2. BACKGROUND**

2.1 Council is required to prepare an Annual Report which summarises the activities of Council for the preceding financial year.

**3. STATUTORY REQUIREMENTS**

3.1 Section 72 of the *Local Government Act 1993* (the Act) requires councils to prepare an Annual Report and make copies available for public inspection.

**4. DISCUSSION**

4.1 The Annual Report 2022/23 included as an attachment to this report summarises the implementation of Council's 2022/23 Annual Plan and provides details of the Council's achievements for that period.

**5. FINANCE**

5.1 The Annual Report includes the financial statements and the audit opinion from the Auditor-General.

**6. ENVIRONMENT**

6.1 There are no environmental matters associated with this report.

**7. COMMUNICATION AND CONSULTATION**

7.1 The Annual Report will be published on Council's website, and members of the public will be invited to make submissions on the report for discussion at the Annual General Meeting on Saturday, 2 December 2023.

**8. RISK**

8.1 Failure to produce an Annual Report would result in Council being non-compliant with the Act.

**9. CONCLUSION**

9.1 It is recommended that the Annual Report be endorsed.

**10. RECOMMENDATION**

That Council endorse the attached Annual Report 2022/23.

**ATTACHMENTS**

- 1. Draft Annual Report 2022/23**

Public Copy



# ANNUAL REPORT 2022/23

Kingborough

## Acknowledgement to Traditional Custodians

We acknowledge the Traditional Custodians who have walked upon and cared for this land for thousands of years.

We pay our respects to the elders, past and present, and acknowledge today's Tasmanian Aboriginal people who follow in their ancestors' footsteps.

Public Copy

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## CONTENTS

Introduction to Council	2
Municipal Area	4
Our History	5
Kingborough at a Glance	6
Council and It's People	8
Mayor's Message	10
General Manager's Message	11
Elected Members	12
The Role of Council	13
Elected Members' Remuneration	14
Code of Conduct	14
Senior Staff Remuneration	15
Attendance Register	16
Audit Panel	16
Committee Representations	17
Organisational Structure	18
Our Workforce	20
Performance	22
Strategic Plan	24
Key Priority 1	25
Key Priority 2	27
Key Priority 3	29
Year in Review	32
Governance, Recreation & Property Services	34
Environment, Development & Community Services	42
Information Services	72
Engineering Services	74
Business Services	80
Financial Report	88
Audit Panel Chairman's Report	89
Analysis of the Annual Financial Report	92
Independent Auditor's Report	93
Annual Financial Report	97



### THE PURPOSE OF THIS DOCUMENT

Kingborough Council's Annual Report is guided by the requirements of Section 72 of the *Local Government Act 1993*. An Annual Report is mandatory for all Tasmanian Councils and promotes transparency and accountability in local government. Some of the areas that Council is required to report on are:

- a summary of the Annual Plan for the preceding financial year;
- a statement of goals and objectives in relation to public health;
- a statement of activities and performance;
- the financial statements for the preceding financial year;
- the number of Code of Conduct complaints received and the costs incurred by Council;
- allowances and expenses paid to the mayor, deputy mayor and councillors;
- details of the attendance of each councillor at meetings of Council.





# Introduction to Council







## MUNICIPAL AREA

Kingborough covers 720 square kilometres, including one of the longest coastlines in the State, stretching a stunning and unique 336 kilometres.

Among the diverse local industries are fish processing, aquaculture, tourism, viticulture, boat building and civil engineering. We are proud to host the headquarters of the Australian Antarctic Division. We have a population of approximately 40,082 people, and are one of the fastest growing areas in the state. The blend of extensive modern facilities and access to natural beauty constantly attracts new residents to the area.

Kingborough is essentially residential in nature offering a variety of living opportunities. Modern development and rapid expansion has brought housing estates, new industries, schools, sporting and recreational facilities, service clubs and shopping centres. Kingston is the major commercial, retail and administrative centre for the municipality.

Other towns include Taroona, Blackmans Bay, Margate, Snug, Kettering, Woodbridge, Gordon, Middleton and Alonnah at Bruny Island

Kingston has close ties with the Dutch community, where after 1950 many post-war immigrants moved to an area they called 'Little Groningen' (today Firthside). The Kingston Dutch community were primarily members of the Christian Reformed Churches of Australia, which they set up the local church of in 1952. Calvin Christian School was founded by the Dutch community in 1962.



## OUR HISTORY

In the early 1800s the Kingborough area was the home of the *Mouheneenner* people who belonged to the South East Tribe. Despite more than 35,000 years of Aboriginal presence on this landscape, their footsteps have been light. The most obvious traces are the vast areas of shell middens lining the coastline.

French navigators were the first Europeans to explore the area of Kingston and its municipality, from as early as 1792. In 1808 the first white settlers arrived in the district at what is now known as Brown's River, named after botanist Mr Robert Brown. The Aboriginal people from the area had given the river the lyrical name of '*Promenalinah*'. Before European settlement, this tannin-coloured river provided shellfish and crayfish for the 300 natives who camped nearby, hunting wallaby and kangaroo in the dense scrub.

By the 1830s the district was still sparsely populated by European settlers. There was no church, no school, no post office – in fact, no regular communication with Hobart Town.

In 1835, a farmer by the name of Proctor completed a road between Hobart Town and his property at Brown's River. The Government, having refused to provide any financial assistance to Mr Proctor in the five year building project, declared the road a public thoroughfare – providing a much-needed link between Brown's River and Hobart Town.

Governor Denison proclaimed the district a township on 27 January 1851. The reason behind the name Kingston is unknown, though theories include links to the capital of Norfolk Island, Kingston, or the Governor of Norfolk Island, a man named King, because of links between Norfolk

Island and the district's first settlers Thomas and Anne Lucas. It may also be named after New Kingston in Surrey England. Whatever the reason, the district became known as Kingston and over the years the old name of Brown's River was gradually dropped.

The municipality had a number of thriving townships outside Kingston. Snug had settlers as early as 1822 and Woodbridge, once known as Peppermint Bay, was settled in 1847. Tarooma, one of the first settled districts in the area, is noted for its historic landmark the Shot Tower, which was established as a flourishing industry in 1870.

Kingston developed into a holiday village, a weekend and summer holiday retreat. A number of the early holiday dwellings still exist at Kingston Beach and in the older part of Blackmans Bay.

The surrounding rural area concentrated on timber felling, fishing, fruit production and dairying. The settlements at Kingston, Margate, Snug, Kettering and Woodbridge operated small fishing fleets on the D'Entrecasteaux Channel fishing grounds and small local timber mills were established to make use of the available timber resources.

With the clearing of land for timber production, agriculture became established on the lower and flatter land around each of the settlements. Early crops were orchard and stone fruits and berry fruits, and pasture for dairy and meat production.

In 1969 the Southern Outlet road was completed from Hobart to Kingston. This road brought Kingston and Blackmans Bay within easy commuting range of Hobart and Kingborough began to experience rapid urban growth.



*Kingston Town*



*Hotel Australasia, Kingston Beach*



*Browns River*

## KINGBOROUGH AT A GLANCE

Kingborough Council is one of the fastest growing municipalities in Tasmania. From 2016 to 2021, the population of Kingborough increased by 11.8% (4,238 people). This represents an average annual population change of 2.26% per year over the period.



## POPULATION

2016	2021
35,853	40,082



## MEDIANS &amp; AVERAGES

	2016	2021
Median Age of Persons	42	41
Median Total Personal Income (\$/weekly)	\$672	\$795
Median Total Family Income (\$/weekly)	\$1,694	\$2,025
Median Mortgage Repayment (\$/monthly)	\$1,517	\$1,625
Median Rent (\$/weekly)	\$300	\$380



## COUNTRY OF BIRTH

	2016	2021
Australia	28,085	30,251
England	2,168	2,169
New Zealand	431	464
Netherlands	320	312
South Africa	277	416
China	244	1,123



## AGE

	2016	2021
0 - 9 years	4,622	4,546
10 - 19 years	4,658	5,030
20 - 29 years	3,433	4,394
30 - 39 years	4,140	5,246
40 - 49 years	4,904	5,083
50 - 59 years	4,991	5,033
60 - 69 years	4,729	5,000
70 years and over	4,369	5,641



## EDUCATION

	2016	2021
Year 10 - 12	29.9%	26.9%
Certificate I - IV	16.3%	15.8%
Diploma	9.8%	9.7%
University Degree	26.4%	33.8%

*All data on this page is sourced from the website of the Australian Bureau of Statistics and based on the 2016 and 2021 Census results*





### RELIGIOUS AFFILIATION

	2016	2021
No Religion <i>(so described &amp; not stated)</i>	18,247	23,281
Anglican	6,341	5,218
Catholic	5,101	4,734
Presbyterian & Reformed	1,003	944
Buddhism	316	439
Baptist	272	259
Jehovah's Witnesses	148	199
Lutheran	114	106
Hinduism	108	439
Islam	102	261
Judaism	23	42



### METHOD OF TRAVEL TO WORK

	2016	2021
Car <i>(as a driver or passenger)</i>	72.8%	68.3%
Bus	4%	4.3%
Bicycle	no data	0.7%
Work from Home	5.6%	10.8%



### EMPLOYMENT SECTORS

	2016	2021
Health Care & Social Assistance	17.87%	14.68%
Education & Training	14.76%	12.38%
Public Administration & Safety	12.34%	10.26%
Retail	11.74%	7.96%
Construction	8.12%	8.72%
Professional, Scientific & Technical	8.11%	7.92%
Accommodation & Food Services	7.65%	6.77%
Manufacturing	4.84%	10.8%



### HOUSING TENURE

	2016	2021
Owned Outright	38%	40.2%
Owned with a Mortgage	38.2%	36.6%
Rented	20.9%	20.4%



### RENT & MORTGAGE

	2016	2021
Median Rent (Weekly)	\$300	\$380
Median Mortgage (Monthly)	\$1,517	\$1,625

*All data on this page is sourced from the website of the Australian Bureau of Statistics and based on the 2016 and 2021 Census results*

# Council and it's People



*Bonnie, Nick, Meg, Liz & Rene*





## MAYOR'S MESSAGE

It gives me great pleasure to invite you to read our Council's 2022/23 Annual Report.

I understand that reading annual reports isn't the most exciting way to spend your time. But this is a really easy way to find out what your Council has been doing over the past twelve months. It shows how and where we spent our money and the services we provided.

Our annual report shows that Councils are so much more than just roads, rates and rubbish. It highlights the breadth of our activities and how we reach so many different parts of our municipality. For example, we know that we live in a bushfire prone region of Tasmania, and this makes us vulnerable as a community. Our emergency management and community resilience team have been highly active in the last twelve months spreading the message about disaster readiness.

Our Council also holds many events to appeal to different members of our community. Our Seniors programs are always popular, and we have just increased our youth programs to reach as many young people as possible. We've encouraged reuse and recycling through the quarterly Really Really Free Markets and we have held educational sessions on topics of interest such as palliative care, natural burials and refugees and racism.

It was with much excitement that last year we celebrated 10 years of our Kingborough Volunteer Program. The demand for this program from residents and volunteers continues to be strong and we know that both the clients and volunteers benefit so much from this initiative.

I am proud to be the Mayor of Kingborough at a time of such ongoing growth. While this comes with challenges for our Council, I firmly believe that with the high calibre of Councillors who represent you, that we have the skills and vision to keep Kingborough moving.

Councillors are only one part of the equation however, and our dedicated staff are important to delivering high-quality services, infrastructure and programs. I also know that they are all committed to our vision in our 2020-2025 Strategic Plan – that "our community is at the heart of everything we do". I would like to acknowledge the work that our team do, and how they continue to embrace improvement and change as an important way of delivering the best possible services to our community.

Finally, to all of our community members who took the time in the past year to reach out to individual Councillors on issues, responded to surveys and gave us feedback – thank you. I greatly appreciate it when people tell us what they think. It is important for us to know what our community cares about and wants and direct feedback is always valuable.

I look forward to the next twelve months and seeing what our Council can achieve for this thriving area that we are so lucky to live in.



CR PAULA WRIEDT  
MAYOR



## GENERAL MANAGER'S MESSAGE

It is my great privilege to present my final annual report as General Manager for Kingborough Council.

After 10 years in the role, I know the time is right for a new leader to cast fresh eyes over the operational side of Council.

Council now manages over \$855m of community assets and delivers a vast array of services to our community.

In what has been another extraordinary year with our population growing and many major projects coming to fruition, Council has managed to achieved a relatively small underlying deficit of \$86K despite high inflation and soaring construction costs.

Some of the highlights for Council during 2022/2023:

- Adopted a Civic Centre Flagpole Policy;
- Introduced an Event Support Grants Pilot;
- Approved a smoke free declaration for Stage 1 and 2 of the Kingston Park public open space area;
- Adopted the Kingborough LGBTIQ+ Action Plan;
- Convened a Multicultural Advisory Group;
- Took part in the Future of Local Government Review;
- Started work on a Kingborough Sport and Recreation Strategy;
- Donated land to the Hobart Womens Shelter to build long term housing for women and children; and
- Issued a Statement on Housing.

I encourage you to read this annual report for more detail on what has been delivered to the Kingborough Community.

I am incredibly proud of the work our staff do for the community. Their dedication ensures our residents are at the heart of all our priorities and decisions. Thank you to our incredible staff.

Thank you to our Mayor and Councillors for the leadership they have shown and the support they have provided to our staff and community.

Finally, I would like to thank the incredible community members we are so fortunate to work with.



GARY ARNOLD  
GENERAL MANAGER

## ELECTED MEMBERS



PAULA WRIEDT  
Mayor



CLARE GLADE-WRIGHT  
Deputy Mayor



ALDO ANTOLLI  
Councillor



DAVID BAIN  
Councillor



GIDEON CORDOVER  
Councillor



KASPAR DEANE  
Councillor



FLORA FOX  
Councillor



AMANDA MIDGLEY  
Councillor



MARK RICHARDSON  
Councillor



CHRISTIAN STREET  
Councillor

## THE ROLE OF COUNCIL

### FUNCTIONS AND POWERS OF COUNCIL

(Section 20 of the *Local Government Act 1993*)

The role of Council is to govern its affairs, be responsible for the performance of its functions, oversee the allocation of its finances and resources and determine its policies.

Council is to provide for the health, safety and welfare of the community and to represent and promote the interests of the community. In performing its functions, council is to consult, involve and be accountable to the community.

### THE MAYOR

(Section 27 of the *Local Government Act 1993*)

The Mayor is to act as a leader of the community, carry out the civic and ceremonial functions of the mayoral office, promote good governance by, and within, the Council, to act as chairperson of the Council and to chair meetings of the Council in a manner that supports decision-making processes, to act as the spokesperson of the Council, lead and participate in the appointment, and the monitoring of the performance, of the General Manager.

### THE DEPUTY MAYOR

(Section 27 of the *Local Government Act 1993*)

The Deputy Mayor is to act in the position of Mayor and exercise the powers and perform the functions of Mayor if the Mayor is absent from duty as Mayor or unable to perform the functions of Mayor.

### COUNCILLORS

(Section 28 of the *Local Government Act 1993*)

An individual Councillor is to represent the community, to act in the best interests of the community, facilitate communication by the Council with the community, participate in the activities of the council and undertake duties and responsibilities as authorised by the Council.

Collectively, Councillors are to develop and monitor the implementation of strategic plans and budgets, to determine and monitor the application of policies, plans and programs for the efficient and

effective provision of services and facilities, the efficient and effective management of assets, the fair and equitable treatment of employees of the Council, facilitate and encourage the planning and development of the municipal area in the best interests of the community, appoint and monitor the performance of the General Manager, determine and review the Council's resource allocation and expenditure activities, monitor the manner in which services are provided by the Council. A Councillor is to represent accurately the policies and decisions of the Council in performing the functions of Councillor.

### COUNCILLOR CONDUCT

Kingborough Council's Councillor Code of Conduct outlines the role of the Council and provides an overview of councillor responsibilities in accordance with the *Local Government Act 1993*.

The code includes guidelines for rules of conduct, decision-making and use of Council resources.

It also includes procedures for disclosure of interests and conflicts of interest that go beyond legislative requirements.

### THE GENERAL MANAGER

(Section 62 of the *Local Government Act 1993*)

The General Manager is to implement the policies, plans, programs, decisions and day-to-day affairs of the Council. The General Manager is to also provide advice and reports to Council on the exercise and performance of its powers and functions, assist in the preparation of the Strategic Plan, Annual Plan, Annual Report and assessment of the Council's performance against these plans. The General Manager coordinates proposals for the development of objectives, policies and programs for consideration of Council, liaises with the Mayor on the affairs of Council and the performance of its functions and manage the resources and assets of Council.



## ELECTED MEMBERS' REMUNERATION

Councillors are entitled to prescribed allowances as determined by the State Government under the *Local Government (General) Regulations 2015*. A Councillor, Mayor or Deputy Mayor may decide not to receive part or all of an allowance.

Current Councillors elected in October 2022	Mayoral Allowance	Deputy Mayoral Allowance	Councillor Allowance	Travel Allowances	Mayor's Vehicle	
Mayor Cr Paula Wriedt	80,332.68		32,134.36	-	1,355.92	
Deputy Mayor Clare Glade-Wright		14,838.81	32,134.36	-	-	
Cr Aldo Antolli			21,355.04	435.49	-	
Cr David Bain			21,355.04	-	-	
Cr Gideon Cordover			32,134.36	-	-	
Cr Kaspar Deane			21,355.04	-	-	
Cr Flora Fox			32,134.36	888.63	-	
Cr Amanda Midgley			31,891.36	-	-	
Cr Mark Richardson			21,355.04	-	-	
Cr Christian Street			31,891.36	-	-	
<b>Councillors who did not seek re-election in 2022</b>						
Deputy Mayor Cr Jo Westwood		7,302.00	10,509.00	-	-	
Cr Sue Bastone			10,509.00	-	-	
Cr David Grace			10,509.00	306.95	-	
Cr Steve Wass			10,509.00	-	-	
Code of Conduct Complaints						
<b>TOTAL</b>	<b>\$ 80,332.68</b>	<b>\$ 22,140.81</b>	<b>\$ 319,776.32</b>	<b>\$ 1,631.07</b>	<b>\$ 1,355.92</b>	

### Notes:

- Council Minute C390/14-12 determined that Councillor Allowances and Expenses paid under the "Payment of Councillors Expenses and Provision of Facilities" Policy be reported.
- Bruny Ferry costs are also included as required in Minute GF101/6-12.

## CODE OF CONDUCT

(Section 72(ba) and (bb) of the *Local Government Act 1993*)

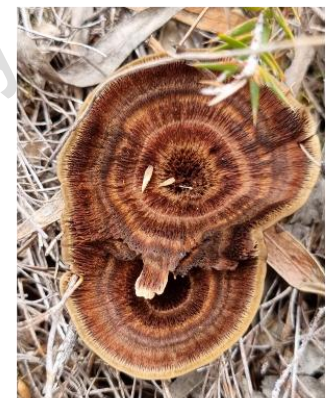
Council is required to report the number of code of conduct complaints that were received and the number that were upheld either wholly or in part as well as the total costs met by the Council during the during the 2022/23 financial year.

Number of Complaints	0
Complaints Upheld	0
Complaints Dismissed	0
Cost of Complaints	\$0
Training Required by Determination	\$0

	Bruny Ferry Tickets	Internet & Telephone	Conference & Meeting Attendance	Code of Conduct	Total
	-	-	1,504.74		\$ 115,327.70
	-	-	1,269.61		\$ 48,242.78
	-	-	794.89		\$ 22,585.42
	-	-	250.00		\$ 21,605.04
	-	-	-		\$ 32,134.36
	-	-	550.00		\$ 21,905.04
	46.00	1,152.68	463.60		\$ 34,685.27
	-	-	-		\$ 31,891.36
	-	-	-		\$ 21,355.04
	-	-	-		\$ 31,891.36
	-	54.00	-		\$ 17,865.00
	-	-	-		\$ 10,509.00
	46.00	159.98	-		\$ 11,021.93
	-	-	-		\$ 10,509.00
				-	-
	\$ 92.00	\$ 1,366.66	\$ 4,832.84	-	\$ 431,528.30



Fringe Lily at Boronia Hill Reserve



Fungi at Hawthorn Reserve

## SENIOR STAFF REMUNERATION

(Section 72 of the *Local Government Act 1993*)

It is a requirement that a statement be provided relating to the total annual remuneration paid to senior members of staff. The annual remuneration is:

- the total of the salary payable;
- employer superannuation contributions;
- the value of private use of any motor vehicle; and
- any other benefits.

For the purposes of this statement, a benefit value of \$10,000 has been used for employees who have private use of a Council vehicle. In all instances, these vehicles are available for specific or 'pooled' use.

The annual remuneration for Senior Staff is shown in Note 39(iii) on page 145 of the Notes of the Financial Report for the year ended 30 June 2023.

## ATTENDANCE REGISTER

Council meetings are an important part of the Council's decision-making structure. The decisions made by Elected Members at formal Council meetings provide the direction and authority for the ongoing operations of Council.

One of the primary means for nurturing an engaged and participatory culture within our community is the ongoing opportunity for members of the public to attend Council meetings. Council meetings are held on the first and third Monday of each month (and when required due to public holidays, on the next available business day) commencing at 5.30pm. These meetings are held in the Council Chambers at the Civic Centre. Council meetings are also live-streamed via YouTube.

### Council Meetings, Special Meetings & Workshops 1 July 2022 to 30 June 2023

Current Councillors elected in October 2022	Meetings	Workshops
Mayor Cr Paula Wriedt	22/25	16/19
Deputy Mayor Cr Clare Glade-Wright	23/25	18/19
Cr Aldo Antolli	16/17	14/15
Cr David Bain	16/17	15/15
Cr Gideon Cordover	24/25	19/19
Cr Kaspar Deane	16/17	15/15
Cr Flora Fox	20/25	15/19
Cr Amanda Midgley	22/25	18/19
Cr Mark Richardson	15/17	15/15
Cr Christian Street	20/25	14/19

Councillors who did not seek re-election in 2022	Meetings	Workshops
Deputy Mayor Cr Jo Westwood	5/8	3/4
Cr Sue Bastone	7/8	1/4
Cr David Grace	6/8	0/4
Cr Steve Wass	8/8	3/4

## AUDIT PANEL

(Section 85 of the *Local Government Act 1993*)

The Audit Panel consists of an independent chairman, two elected representatives and two independent members, who collectively have a broad range of skills and experience relevant to the operations of the Council, in line with the *Local Government Act 1993*.

The panel's objective is to provide assurance and advice to the Council about the assessment, management and review of risk across all activities and services of Council. The panel undertakes reviews of performance in areas including:

- Council's financial system, financial governance arrangements and financial management arrangements
- strategic planning arrangements, including strategic and annual plans, long-term financial management plan and asset management plans
- policies, systems and controls the City has in place to safeguard its long-term future.

## COMMITTEE REPRESENTATIONS

### Current Councillors elected in October 2022

#### Mayor, Cr Paula Wriedt

**1/7/2022 – 7/11/2022**

- Kingborough Municipal Emergency Planning

**1/7/2022 – 30/6/2023**

- Local Government Association of Tasmania
- TasWater
- Copping Refuse Site Joint Disposal Authority & Copping C Cell
- Kingborough Disability Inclusion and Access Advisory Committee (Chair)
- LGAT GMC
- Vice President, LGAT

#### Deputy Mayor, Cr Glade-Wright

**7/11/2022 – 30/6/2023**

- Local Government Association of Tasmania (proxy)
- Kingborough Community Enterprise Centre
- Kingborough Community Safety Committee (Chair)
- Audit Panel

**6/2/2023 - 30/6/2023**

- Kingborough Bicycle Advisory Committee (Deputy Chair)

#### Cr Aldo Antolli

**7/11/2022 – 30/6/2023**

- Channel Heritage Museum

#### Cr David Bain

**7/11/2022 – 30/6/2023**

- Kingborough Community Safety Committee (Deputy Chair)
- Audit Panel

#### Cr Kaspar Deane

**7/11/2022 – 6/2/2023**

- Kingborough Bicycle Advisory Committee (Deputy Chair)

#### Cr Gideon Cordover

**1/7/2022 - 7/11/2022**

- Tasmanian Polar Network

**7/11/2022 – 30/6/2023**

- Copping Refuse Site Joint Disposal Authority & Copping C Cell (Proxy)
- Tasmanian Polar Network

#### Cr Flora Fox

**1/7/2022 – 7/11/2022**

- Audit Panel

**7/11/2022 – 30/6/2023**

- TasWater (Proxy)
- Kingborough Disability Inclusion and Access Advisory Committee (Deputy Chair)

#### Cr Amanda Midgley

**1/7/2022 – 7/11/2022**

- Copping Refuse Site Joint Disposal Authority & Copping C Cell (Proxy)

**1/7/2022 – 30/6/2023**

- Kingborough Bicycle Advisory Committee (Chair)
- Cycling South

#### Cr Street

**1/7/2022 – 7/11/2022**

- Audit Panel

### Former Councillors who did not seek re-election in October 2022

#### Deputy Mayor, Cr Jo Westwood

**1/7/2022 – 2/11/2022**

- Local Government Association of Tasmania (Proxy)

#### Cr Sue Bastone

**1/7/2022 – 2/11/2022**

- Channel Heritage Museum
- Kingborough Community Enterprise Centre
- Southern Waste Strategy Authority (Proxy)
- Kingborough Community Safety Committee (Chair)

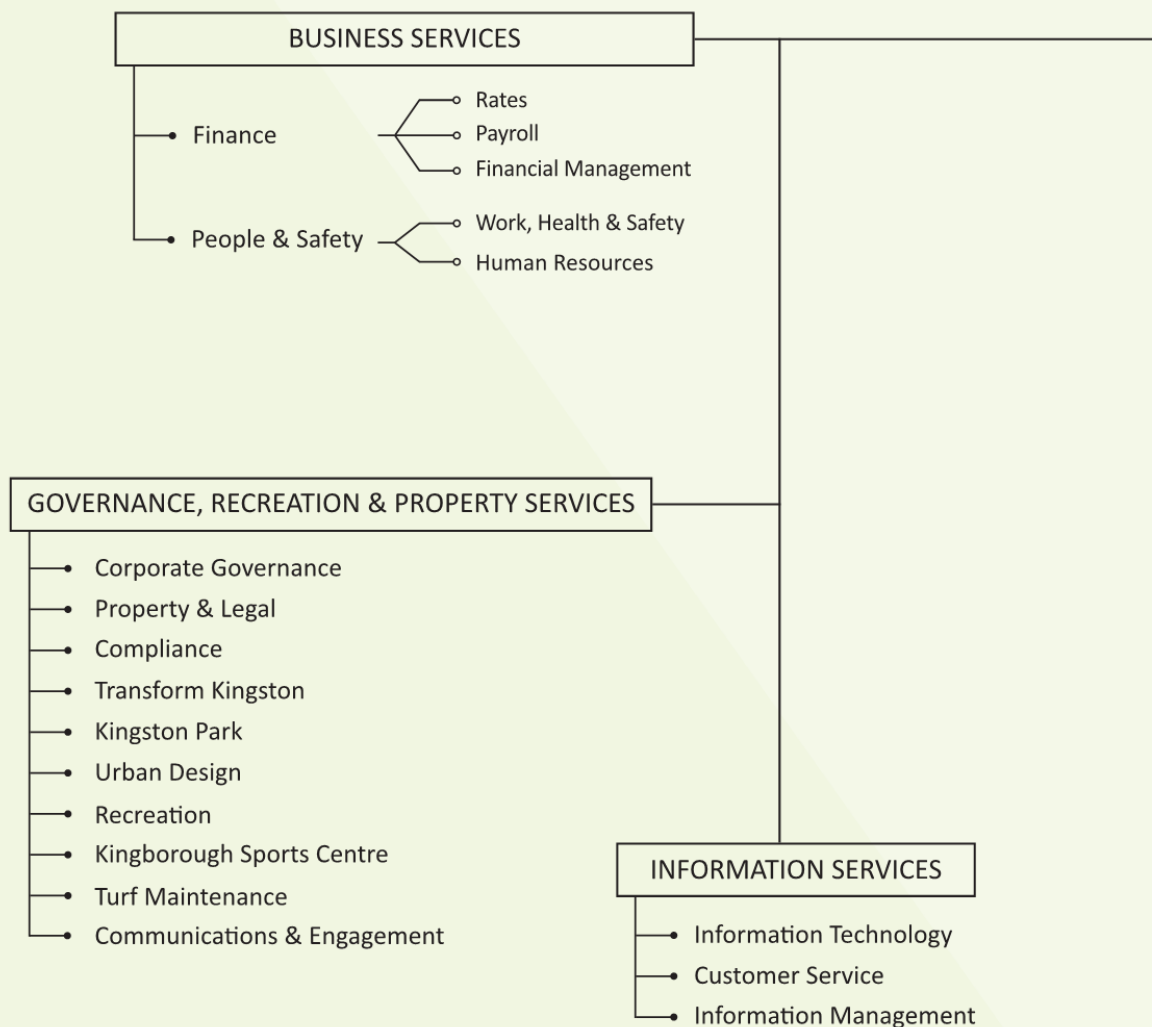
#### Cr Steve Wass

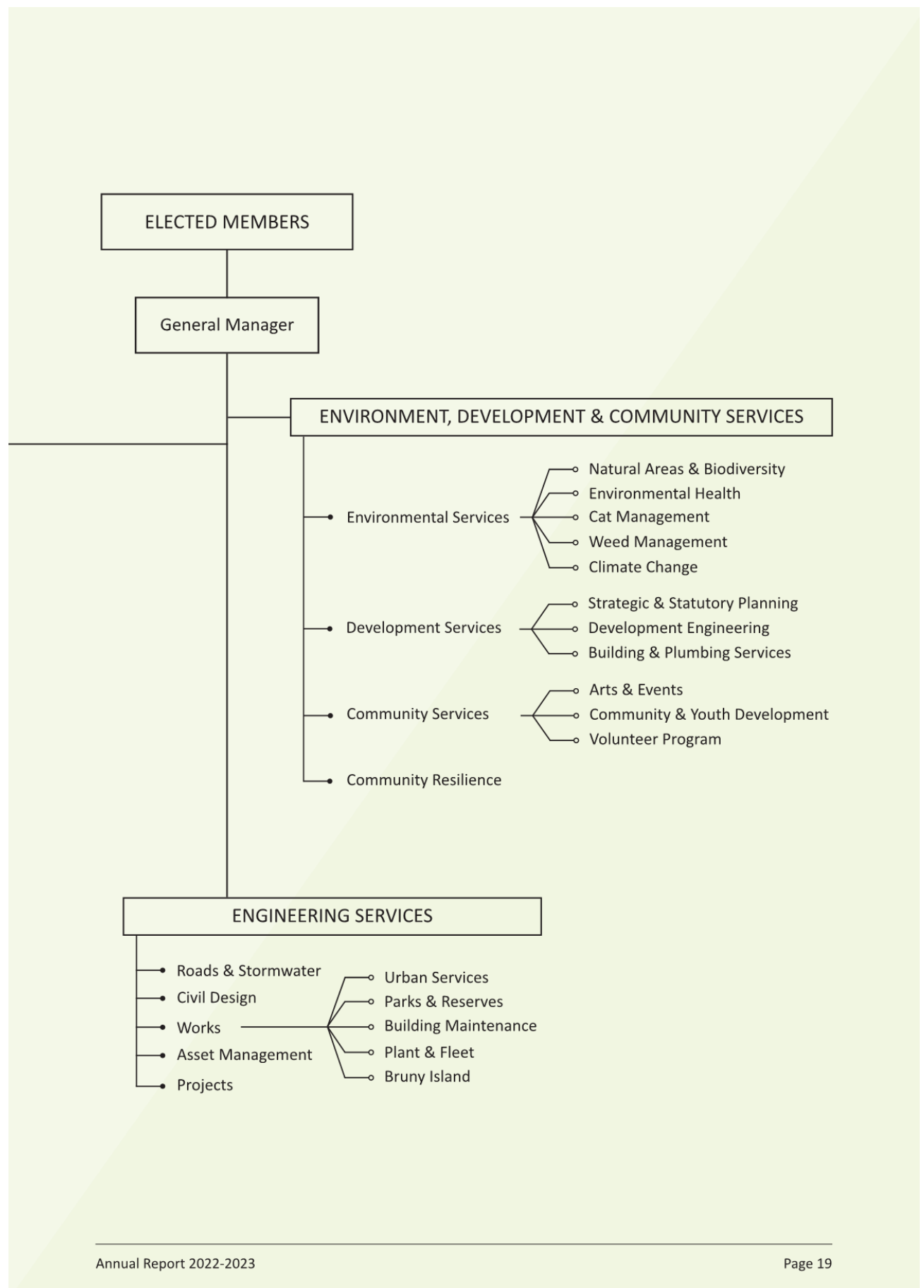
**1/7/2022 – 2/11/2022**

- Huon Valley Kingborough Tourism Reference Group

## ORGANISATIONAL STRUCTURE

Kingborough Council is the governing body that appoints the General Manager. The General Manager has responsibility for the day to day management of the organisation's operations in accordance with the strategic directions of the Council Plan. Council's Executive Management Team consists of the General Manager, Chief Financial Officer, Chief Information Officer, Director of Governance, Recreation & Property Services, Director of Environment, Development & Community Services and Director of Engineering Services who lead the organisation. Units within each directorate perform specific functions, collaborate on projects and share their particular knowledge and expertise across the organisation.







## OUR WORKFORCE

Kingborough Council's workforce is comprised of a diverse, multicultural demographic and is representative of the cultural diversity of our community.

### Management

Male	8
Female	4

### Years of Service

(median = 5.74)

30+ years	8
25 - 29 years	4
20 - 24 years	8
15 - 19 years	23
10 - 14 years	25
5 - 9 years	45
1 - 4 years	59
Less than a year	52

### FTE's

(full time equivalent staff)

Full Time Staff	146
FTE Part Time Staff	34.22
FTE Casual Staff	6.99

### Age Demographic

Under 30 years	17%
31 - 45 years	33%
46 - 54 years	22%
55 years & over	27%









# Performance

*Wingara Gully Cliffs*







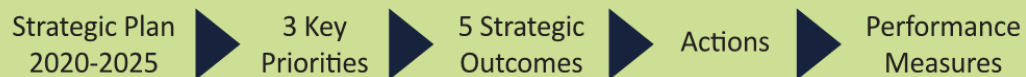
# STRATEGIC PLAN

OUR VISION	Our community is at the heart of everything we do
OUR PURPOSE	To make Kingborough a great place to live
OUR VALUES	Accountability, respect, excellence and inclusiveness

The *Local Government Act 1993* states that a Council must publish an Annual Report which provides an update on Council's finances, performance and how we have delivered against our Strategic Plan 2020-2025 ("the Plan").

The Plan provides direction for the delivery of services by Council and is based on three key priorities. Each key priority is supported by five strategic outcomes that describe what Council aims to achieve in alignment with its vision. Actions to achieve these outcomes have been developed and included in a Service Delivery Plan. Performance measures are included in the Service Delivery Plan to enable Council to track its progress against each of the strategic outcomes.

The Annual Report provides an overview as to how the strategic outcomes have been achieved throughout the last financial year and gives our ratepayers and community insight into how we invest public funds to provide essential services and infrastructure and promote social, environmental and economic advancements across the municipality. It is a chance to share the opportunities, challenges and achievements faced during the last financial year.



# KEY PRIORITY 1 Encourage and support a safe, healthy and connected community

## Objective 1.1

### A Council that engages with and enables its community

1.1.1	Implement the <i>Corporate Engagement Framework</i> to provide a consistent approach to community engagement across the organisation.	On Target
1.1.2	Implement the <i>Kingborough Youth Strategy 2019-2024</i> to ensure the needs, issues and aspirations of young people in our community are embedded into program delivery by Council.	On Target
1.1.3	Implement the <i>Kingborough Positive Ageing Strategy 2018</i> to provide services and programs that meet the needs of older people in our community.	On Target
1.1.4	Collaborate with Destination Southern Tasmania, the Huon Valley Council and the tourism industry to develop a tourism marketing strategy for the region south of Hobart.	Ongoing
1.1.5	Support the operations of the Kingborough Community Consultative Committee as a means of receiving feedback on Council's policies, strategies and projects.	On Target

## Objective 1.2

### An inclusive community that has a strong sense of pride and local identity

1.2.1	Deliver a range of civic, cultural and community events that celebrate local attributes.	On Target
1.2.2	Implement the <i>Kingborough Arts and Events Strategy 2019-2023</i> as a framework for planning service delivery, advocacy and leadership for arts and culture.	On Target
1.2.3	Maximise the usage of the Kingborough Community Hub as a focal point for community activities.	On Target
1.2.4	Prepare a Local Historic Heritage Code to protect the historic cultural heritage significance of places, precincts and landscapes.	Ongoing
1.2.5	In partnership with local community groups, develop heritage trails and interpretative signage for areas of historical and cultural significance.	On Target



*Comosperma blue love creeper*



*Blue love creeper*



*Rosy Heathmyrtle*

**Objective 1.3****A resilient community with the capacity to flourish**

1.3.1	Support the operations of the Kingborough Community Resilience Working Group to promote a safe, sustainable and resilient community through practical planning for risk mitigation, preparedness and recovery.	Ongoing
1.3.2	Continue to develop and implement Council's Public Health Emergency Management Sub-Plan to guide the management of risks to the community.	On Target
1.3.3	Operate the Kingborough Volunteer Program to assist older residents to continue to live in the community with dignity.	On Target
1.3.4	Enhance organisational support for volunteering opportunities and recognise and celebrate volunteers in the community.	On Target
1.3.5	Provide support to community groups through a transparent and targeted provision of grants for community based projects.	On Target

**Objective 1.4****A Council that acknowledges the existence of a climate change and biodiversity emergency and has in place strategies to respond**

1.4.1	Implement the <i>Kingborough Climate Change Action Plan 2019-2024</i> to reinforce Council's commitment to understanding climate change, the risk it poses and response strategies.	On Target
1.4.2	Progress the development of an alternative energy precinct at the Barretta Waste Disposal Site.	Ongoing
1.4.3	Develop and Implement a Stormwater System Management Plan to address the management of the flood risk and within Council's urban drainage catchments.	On Target
1.4.4	Develop and implement a strategy for reducing Council's carbon footprint	On Target
1.4.5	Implement Council's Waste Wise Policy to encourage waste minimisation for events run by Council or conducted on Council premises.	On Target

**Objective 1.5****An active and healthy community with vibrant, clean, local areas that provide social, recreational and economic opportunities**

1.5.1	Complete the construction of the children's playspace within Kingston Park to provide recreational opportunities for children of all ages and abilities.	On Target
1.5.2	Implement the <i>Kingborough Open Space Strategy 2019</i> which provides direction on the planning, provision, development and management of public open space and recreational facilities in Kingborough.	On Target
1.5.3	Subdivide and sell the designated land parcels in accordance with the Kingston Park project delivery agreement and in partnership with the developer, Traders in Purple.	Ongoing
1.5.4	Implement the recommendations and strategies in the <i>Bruny Island Destination Action Plan</i> and <i>Bruny Island Tourism Strategy</i> .	Ongoing
1.5.5	Review and implement the <i>Recreational Water Quality Management Strategy</i> to improve the water quality of Council's beaches used for recreational activities.	On Target



## KEY PRIORITY 2 Delivery Quality Infrastructure and Services

### Objective 2.1

Service provision meets the current and future requirements of residents and visitors

2.1.1	Complete the public road and stormwater infrastructure required for completion of the Kingston Park development.	Ongoing
2.1.2	Continue to lobby the State Government to improve public transport services within Kingborough.	Ongoing
2.1.3	Review and update Council's By-Laws to provide strong governance, transparency and accountability in the provision of Council's regulatory services.	On Target
2.1.4	Develop service level standards for infrastructure assets	On Target
2.1.5	Develop a process to measure community satisfaction with the delivery of infrastructure and services.	Ongoing

### Objective 2.2

Infrastructure development and service delivery are underpinned by strategic planning to cater for the needs of a growing population

2.2.1	Implement the Kingston Congestion Package as outlined in the Greater Hobart City Deal Implementation Plan.	On Target
2.2.2	Develop and implement a CBD Masterplan and associated <i>Central Kingston Parking Strategy</i> .	On Target
2.2.3	Review and update the <i>Kingborough Sport and Recreation Strategy</i> to provide a coordinated and strategic approach to the development and management of Council's recreational facilities.	On Target
2.2.4	Deliver the annual infrastructure Capital Works program.	On Target
2.2.5	Review Asset Management Strategy.	On Target



*Native bee*



*Flying duck orchid*



*Pentachondra Involucrata*

### Objective 2.3

#### Community facilities are safe, accessible and meet contemporary standards

2.3.1	Prepare a Disability Access Toolkit to ensure Council's services, buildings and information is accessible to people with disability.	On Target
2.3.2	Implement the <i>Kingborough Public Toilet Strategy</i> and ensure effective provision, upgrading and maintenance of Council owned public toilets throughout the Municipal Area.	On Target
2.3.3	Develop a Playground Strategy to provide a comprehensive network of quality, accessible and well maintained playgrounds throughout Kingborough.	On Target
2.3.4	Develop a Building Maintenance Schedule and inspection regime to provide proactive maintenance of Council's buildings and community facilities.	On Target
2.3.5	Implement schedule of inspections of community facilities.	On Target

### Objective 2.4

#### The organisation has a corporate culture that delivers quality customer service, encourages innovation and has high standards of accountability

2.4.1	Develop a business improvement strategy using methodologies, such as Lean 6 Sigma, to deliver continuous improvement culture.	Ongoing
2.4.2	Develop and deliver a Customer Service Strategy for the organisation.	Ongoing
2.4.3	Develop an operational plan which clearly articulates the values, key results areas, performance measures and deliverables for the organisation and that this plan is clearly conveyed to all employees.	On Target
2.4.4	Implement the Kingborough Council Leadership Framework for managers and supervisors as a key driver of continuous improvement and accountability.	On Target
2.4.5	Review the Long Term Financial Plan to ensure the strategic actions identified in the Plan are delivered and implement strategies to improve the financial performance of the organisation.	Ongoing

### Objective 2.5

#### Council is a desirable place to work, attracting committed and engaged staff through progressive human resource practises and a positive work environment

2.5.1	Undertake negotiations for the 2020 Kingborough Council Enterprise Agreement.	On Target
2.5.2	Develop and implement the annual Workforce Plan which sets the priorities for workforce strategies, learning and development programs and resourcing capacity.	On Target
2.5.3	Undertake the biennial employee engagement survey and link the results into the Workforce Plan.	Ongoing
2.5.4	Review the Council's Work Health and Safety Management Plan and System and deliver the identified WHS strategies to meet Council's obligations under the <i>Work Health and Safety Act 2012 (Tas)</i> .	On Target
2.5.5	Implement and deliver an annual employee health and well-being program with a key focus delivering the community action plan for mental health.	On Target

## KEY PRIORITY 3 Sustaining the natural environment whilst facilitating development for our future

### Objective 3.1

**A Council that values and prioritises its natural environment, whilst encouraging investment and economic growth**

3.1.1	Improve the process for compliance of illegal vegetation removal based on recommendations from the compliance audit.	Ongoing
3.1.2	Review the Health and Environmental Services By-law to ensure that the regulations provide appropriate protection for the natural environment.	On Target
3.1.3	Deliver biodiversity offset projects under the <i>Kingborough Environmental Fund Implementation Plan 2019-2023</i>	Ongoing
3.1.4	Manage the natural area reserve network through the development and implementation of both new and existing reserve management plans.	On Target
3.1.5	Continue to implement solutions to improve water quality and quantity impacts from stormwater in urban waterways.	On Target

### Objective 3.2

**A community that has a well developed sense of natural and cultural heritage**

3.2.1	Develop a natural areas interpretation plan that provides a framework of activities for community education.	Ongoing
3.2.2	Provide a variety of opportunities for the community to actively participate in the conservation and management of our natural areas, flora and fauna through on ground activities, contribution to citizen science initiatives, wildlife management and surveys.	On Target
3.2.3	Foster positive working relationships with Landcare groups across the municipality, coordinating the network of volunteers to achieve good environmental outcomes.	On Target
3.2.4	Foster community interest and involvement in the management of invasive weeds through actions contained in the Weed Management Strategy 2017-2027.	On Target
3.2.5	Implement the North West Bay River Catchment Management Plan in partnership with the community and key land managers in the catchment.	Ongoing



*Epacris Impressa Red*



*Stackhousia Monogyna*



*Thelymitra*



**Objective 3.3****Council is able to demonstrate strong environmental stewardship and leadership**

3.3.1	Implement the <i>Kingborough Waste Management Strategy 2018</i> to deliver cost effective and efficient waste and recycling services to residents, improve recycling rates, reduce emissions and energy usage and reduce the impacts of illegal dumping and littering.	On Target
3.3.2	Implement the <i>Kingborough Dog Management Policy 2018</i> and provide education and enforcement of restrictions in areas with environmental values.	Ongoing
3.3.3	Support and lead environmental projects through the provision of technical advice and the provision of plants from Council's native nursery.	On Target
3.3.4	Manage the natural area reserve through the development and implementation of both new and existing reserve management plans.	Ongoing
3.3.5	Continue to provide leadership in responsible cat management by participating in Stage 2 of the Bruny Island Cat Management Project and implementing the Bruny Island Cat By-law.	On Target

**Objective 3.4****Best practice land use planning systems are in place to manage the current and future impacts of development**

3.4.1	Review the Kingborough Land Use Strategy.	Ongoing
3.4.2	Participate in a review of the Southern Regional Land Use Strategy.	Ongoing
3.4.3	Finalise the Local Provisions Schedule in order to enable the declaration of the new Kingborough Planning Scheme.	Ongoing
3.4.4	Progress implementation of the Barretta Environmental Management Plan.	On Target
3.4.5	Implement the <i>Kingborough Weed Management Strategy 2017-2027</i> .	On Target

**Objective 3.5****Management of environmental assets is based on professional advice and strategic planning**

3.5.1	Develop and implement a natural areas and biodiversity strategy to underpin the management of Council's natural area reserves network and approach to threatened species recovery and wildlife management.	Ongoing
3.5.2	Implement recommendations from the <i>Coastal Hazards Prioritisation Project</i> and <i>Bushfire Risk Reduction Strategy</i> for Council land.	On Target
3.5.3	Contribute to projects that improve the health of local waterways and coastal areas through the D'Entrecasteaux and Huon Collaboration and the Derwent Estuary Program.	On Target
3.5.4	Collaborate with key stakeholders to contribute to the recovery of threatened species and threatened vegetation communities using innovative methods and the latest research.	On Target
3.5.5	Develop and implement a biodiversity monitoring program for natural area reserves to improve knowledge of the values present and facilitate adaptive management programs	On Target





*Golden Whistler, North West Bay River*

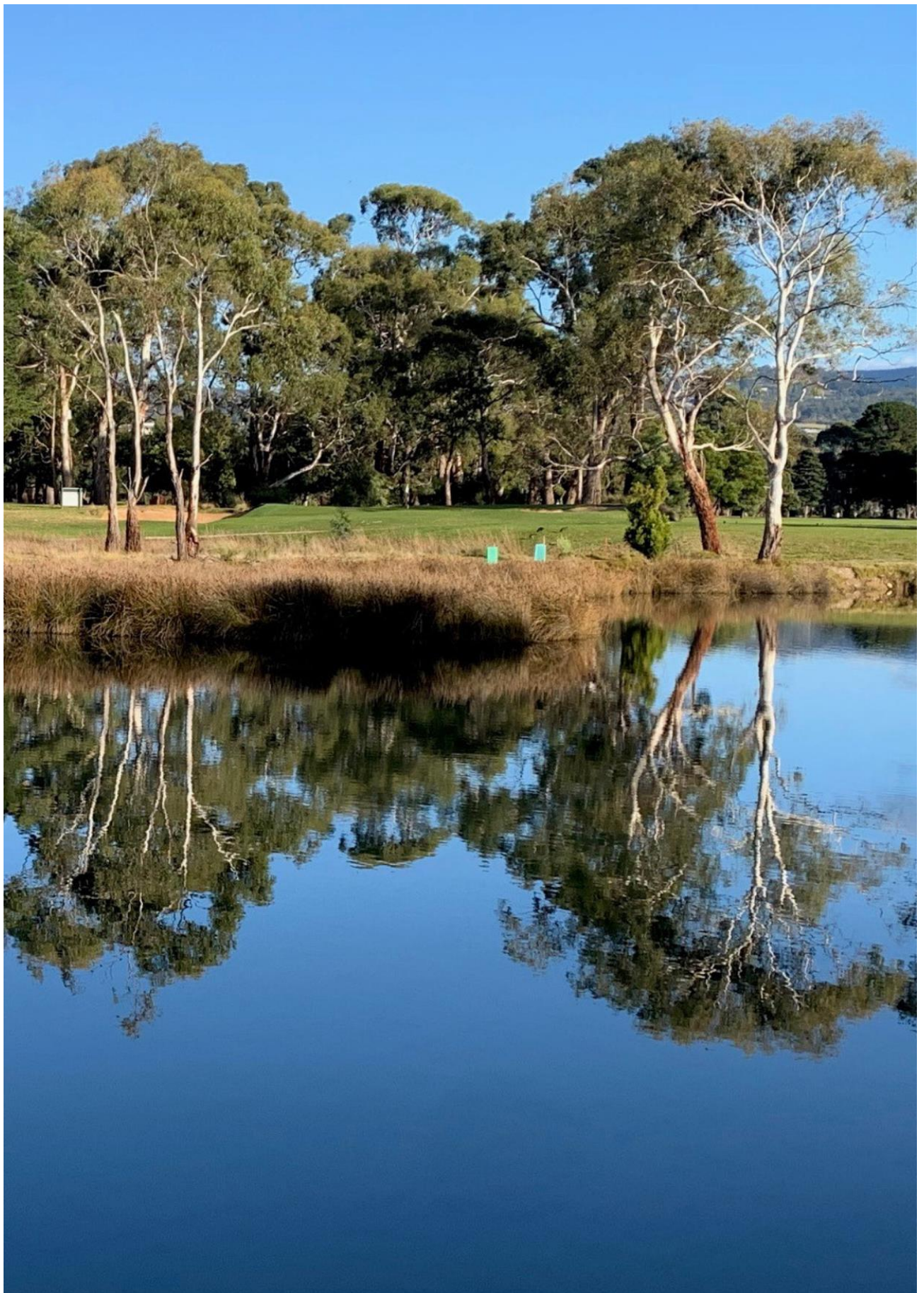




# Year in Review

*Browns River*







## GOVERNANCE, RECREATION & PROPERTY SERVICES

The Governance, Recreation and Property Services Department is responsible for the oversight of corporate governance functions, along with management of Council's recreational facilities and property portfolio. The department also includes the urban design function and associated urban renewal projects in Kingston Park and Transform Kingston.

### GOVERNANCE

A number of policies were reviewed during the year, including Council's Donations Policy, Financial Hardship Policy and Complaints Management Policy. A review of Council's Delegated Authority Policy was undertaken during the year that utilised the work undertaken by the Local Government Association of Tasmania with respect to the powers under legislation that are delegated to the General Manager and subsequently to staff.

### PROPERTY

New public toilets were constructed at the Kettering Hall, Longley Reserve, Christopher Johnson Park, Woodbridge Hall and Kingston Park. An upgrade of the public toilets at the Margate Hall was completed and design work undertaken for the refurbishment of the Taroona Foreshore facility.

Implementation of Council's Community Halls and Public Toilet Strategies continued, with a new deck constructed at the Taroona Hall, with exit doors installed to allow egress from the RSL Meeting Room. Roof and foundation repairs were undertaken at the Kettering Hall, along with the installation of new windows and flooring. Alterations were made to the roof of the Lunawanna Hall, including the replacement of roof cladding, insulation and light fixtures. Foundation work was undertaken at the Sandfly Hall and the roof replaced.

Leases were renewed for a number of Council owned properties, including the Kingston Park Hub Café, Kingborough Women's Clubrooms, Bruny Island Men's Shed and Lightwood Park Clubrooms.

### TURF MAINTENANCE

The Gormley Park and Lightwood Park Number 1 sports grounds were upgraded over the summer to improve the quality, safety and durability of the respective playing surfaces. Works included the installation of new drainage and irrigation, along with re-levelling and improvements to the soil profile. The Leslie Vale Oval was top-dressed, and a new cricket pitch installed to enable use for social cricket. All other sports grounds throughout the Kingborough Municipal Area were maintained for a high standard for winter and summer sports.

### URBAN DESIGN

New playground equipment was installed at the Dru Point Reserve and planning for the upgrade of Silver Water Park in Woodbridge continued. A plan was prepared for a new playground in the Spring Farm Estate following community consultation.

### RECREATIONAL PLANNING

The construction of a trail along the Northwest Bay River from Longley to Margate commenced, with Stage One works on a track from the Huon Highway to Riverdale Drive. The pump track at the Kingston Mountain Bike Park was redesigned and sealed and a new shelter constructed on site. A licence was obtained over land required to connect the Tinderbox Hills track through to Mt Louis Road. Upgrades were undertaken to the Boronia Beach and Leslie Vale tracks, whilst planning and design was completed for the Spring Farm Track and associated connections to the Kingborough Sports Precinct.

## TRANSFORM KINGSTON

An upgrade of the Kingston Main Street was undertaken, with work including new footpaths, landscaping, street furniture, an uphill bike lane and a new bus interchange area. An upgrade of the Whitewater Creek Track was undertaken to improve active transport linkages to the CBD and a design was prepared for an underpass at the intersection of this track with Summerleas Road.

Pictured are Daniel Kaimatsoglu, Program Manager Transform Kingston, Mayor Cr Paula Wriedt and Leigh Nosworthy of Aussie Home Loans.



## KINGBOROUGH SPORTS CENTRE



The Centre experienced a high level of usage, with basketball, netball, futsal and pickleball rosters operating on the multi-courts throughout the week and major events on weekends. The Kingston High School used two courts for their physical education lessons during school hours throughout the year. Membership numbers at the Fitness Centre increased following a decline during the COVID-19 pandemic. The Tasmanian Jack Jumpers continued to use the Centre as their training base, with the arrangement including access to office space, multi-courts and the Fitness Centre.







Kingston Park Playground

## KINGSTON PARK

The Council Works on Kingston Park concluded, with the completion of the Open Space and Wetlands projects. Included in the scope of works was an underpass to allow safe passage from Kingston Park to the Wetlands and Cottage Road track. Traders in Purple continued with the construction of their residential development in Kings Quarter and obtained development approval for a five-storey apartment block above the playground and a commercial office space fronting the Huon Highway.





Above: The Wetlands

Below: New road works east of Kingston Park







Newly constructed toilet block at Kingston Park



Newly constructed toilet block at Kettering oval



New toilet facilities constructed at the Christopher Johnson Reserve, Kingston



New play equipment at Dru Point, Margate



Freshly painted Snug Community Hall



**WATER FOR DOGS** - Dr Peter McIntosh, President of the Kingborough Dog Walking Association with Ruby & Max and Mayor Paula Wriedt at the newly installed dog watering troughs at Kingston View Dog Park

### OFFICIAL OPENING OF LOUISA HINSBY PARK

The development of a new park at the Louisa Hinsby Reserve in Taroona was completed during the year, in collaboration with the Taroona Community Association.

The land was originally donated to the Taroona Progress Society by Louisa Hinsby in the 1930s. It was then gifted to Kingborough Council who have been working with community members to fulfill Louisa's wishes, who wanted this piece of land to become a children's playground. All the park features have been developed in consultation with the community and the Taroona Community Association.

Kingborough Council has installed a picnic shelter with seating, created a pathway network throughout the park, established a wooden entrance and gate frontage as well a slide and swing.

The extensive history of the park has also been captured in a storyboard display at the park entrance.

Pictured are members of the Taroona Community Association together with the Deputy Mayor, Cr Clare Glade-Wright.



### COMPLIANCE

The Compliance Team provided regulatory services in relation to animal control, parking, fire hazard abatement, planning, building and By-Law enforcement. Work continued on the development of a new By-Law to regulate trees on private property, with a draft document and regulatory impact statement provided to the Director of Local Government for review.

Snapshot		Briefs of Evidence		Requests by the Public	
		2021/22	5	2021/22	2,000+
		2022/23	5	2022/23	1,900+
Dog Attacks Investigated		Dogs Registered		Nuisance Complaints Investigated	
				Infringement Notices Issued	
2021/22	55	2021/22	6,000+	2021/22	2,353
2022/23	61	2022/23	5,800+	2022/23	2,359
Dogs Impounded		Abandoned Vehicles		Proactive Fire Inspections	
				Open Air Fires Extinguished	
2021/22	45	2021/22	166	2021/22	30
2022/23	51	2022/23	265	2022/23	25



## COMMUNICATION AND ENGAGEMENT

### COMMUNICATIONS

Communication campaigns this year focused on supporting community engagement projects, traffic management upgrades to the Kingston CBD, Kingston Wetlands, Kingston Park and the many events and programs run over the year.

The Communications team also worked with Metro and State Growth on the development of information, maps and on the ground community support for the relocation of the Kingston Central bus stops.

The Eat Local competition, designed to stimulate economic activity in the Kingston CBD, was supported through communications and engagement team during the development of the main road. The competition drew thousands of entries with 13 winners announced on 30 May 2023.

In conjunction with the Tasmanian Police, a media information campaign was run to highlight the importance of reporting crimes to the police, no matter how small.

To boost communications around the Civic Centre for both visitors and staff, a video display screen was enabled in foyer which features a rotating program of events and community information.

Kingborough Council produced 83 media releases with 98,000 visitors to the Council's Facebook page increasing the reach by 181% from last year.

### ENGAGEMENT

Council acknowledges that effective communication and engagement are essential foundations of a strong community. This financial year Council engaged with the Kingborough Community over nine projects.

#### Tinderbox Beach Shoreline Erosion

**Management:** Consultation occurred to help Council determine future landscape planning and beach access improvements regarding the management of the erosion impact on the beach and park. Consultation occurred with local residents and groups who used the area.

**Budget Consultation:** Engagement gathered feedback from 107 responses through a community survey and written submissions informed the final budget for 2023/24. Public consultation swayed Council to bring the Margate Masterplan forward.

**Dru Point:** Council undertook an upgrade of the Play Space situated at Dru Point Bicentennial Park in Margate with the community providing feedback on the play equipment proposed for the park.

**Spring Farm:** Council invited community members to submit their ideas and comments on the development of a proposed play space in Spring Farm Estate, Kingston. There were 248 responses.

### Snapshot

Engagements		Media Releases		Facebook Posts		Facebook Reach	
2021/22	4	2021/22	92	2021/22	613	2021/22	23,843
2022/23	10	2022/23	83	2022/23	794	2022/23	43,000



**Kingston Beach Memorial:** Kingston Beach RSL Sub Branch wanted to find out what style memorial would be acceptable with the community at Kingston Beach. Consultation identified the sandstone panels as the preferred option. 218 people contributed to the online survey.

**LGBTIQ+ Engagement Group:** Kingborough Council ran a consultation with the lesbian, gay, bisexual, transgender, intersex and queer (LGBTIQ+) community to better understand local experiences and needs. In doing so, an LGBTIQ+ Working Group was formed, 162 people completed the survey between 12 July and 12 August 2022.

**Landscape Conservation Zone:** Kingborough Council hosted two information sessions over two dates for community members about the proposed Landscape Conservation Zone (LCZ) in the new Tasmanian Planning Scheme. Community sessions

**Longley Masterplan:** Council consulted over the Longley Reserves Recreation Master Plan 2022 which provides an overarching strategic direction for the future spending and enhancement of the Longley reserves area. Thirteen written responses were received.

**Flying the Community Flag:** In 2022 a fourth flagpole was installed at Council Civic Centre in order to fly community flags. Council's an engagement with the community collected expressions of interest from organisations and individuals.

#### **Kingborough Community Forum**

Council hosts meetings of and provides secretariat support to the Kingborough Community Forum. This forum, which comprises representatives of community associations from around the municipality, as well as Councillors and Council officers meets 4 times per year to share information, ideas and bring forward issues.





## ENVIRONMENT, DEVELOPMENT & COMMUNITY SERVICES

The Environment, Development and Community (EDC) Directorate supports many of the outward facing functions of Council. Staff within the Directorate are connected to the community and well positioned to understand issues that arise and advocate for these going forward. The key services delivered by EDC are Statutory Planning, Building and Plumbing, Community Resilience and Disaster Response, Natural Areas and Biodiversity, the Kingborough Community Hub, Community Services and Environmental Health.

### ENVIRONMENTAL SERVICES

#### Water Quality

Recreational water quality continued to be a priority, with considerable time and investment in this area.

Council's Environmental Health team monitor the water quality at 21 beaches during the warmer months from 1 December to 31 March each year.

The 2022/2023 monitoring season identified a decline in water quality at the southern end of Blackmans Bay beach late in the sampling season. To better understand this trend, Environmental Health Officers, in conjunction with Council's Stormwater Investigation Officer, commenced an extensive out-of-season sampling program.

Out-of-season weekly water sampling at Kingston Beach North was conducted during the months of July to November 2022. All samples taken during this period passed with results of enterococci <140 cfu/100mL returned. Due to the consistent compliant results from samples taken at Kingston Beach North and the identified decline in water quality at Blackmans Bay South, focus shifted from Kingston Beach North to Blackmans Bay South from April 2023.

Council continues to collaborate with the Derwent Estuary Program, the Department of Health and TasWater to monitor the recreational water quality throughout the municipality.

#### Food Safety and Surveillance

434 permanent, mobile (vehicles and stalls), and temporary food businesses licences were issued in Kingborough during the 2022/2023 financial year.

Environmental Health Officers conducted regular routine inspections of both fixed and

mobile food businesses with 193 inspections conducted, including routine and follow-up inspections. Council was also actively involved in the Tasmanian Food Safety Surveillance Program - a joint initiative between local Councils and the Department of Health. As part of the program, Council conducted sampling, food safety surveys and monitoring at food premises, including bacterial sampling of sushi products. The results of surveys and sampling are used to guide food safety policy and procedures and in the development of educational material.

Environmental Health Officers received and actioned nine food related community complaints, issued 11 warning letters, one Improvement Notice and four Infringement Notices due to non-compliances against the *Food Act 2003* and Food Safety Standards.

Environmental Health Officers also provided a food safety education session to a local community group with 13 participants.

#### Immunisation

Council continued to coordinate a range of immunisation services for the community, including monthly infant clinics and the School Based Immunisation Program.

The school program is conducted over several visits throughout the school year. Council's clinical team have also assisted with Nurse Immuniser training for several nurses. The School Based Immunisation Program involves immunising Grade 7 students with the Human Papillomavirus and Diphtheria, Tetanus and Pertussis vaccines. Grade 10 students are offered the Meningococcal ACWY vaccine. Council undertook 25 school-based immunisation sessions and held three additional catch-up clinics for students who were absent during our school visits.

Our clinics continue to be booked out with clinic finish times frequently extended to allow additional community members to access this monthly service.

Council's Environmental Health team administered over 393 additional immunisations when compared to the previous year. This represents a significant 16% increase in vaccines administered by Council compared to the previous year.

### Community Complaints

Council continues to investigate and action community complaints relating to our delegated legislative powers under Acts such as the *Environmental Management Pollution Control Act 1994*, *Public Health Act 1993* and the *Local Government Act 1993*. Council received, and investigated 101 community complaints, issued one (1) Environmental Protection Notice, two (2) Abatement Notices and eleven (11) Infringement Notices. Complaints received related to matters such as:

Noise	35	Air Quality	2
Wastewater	15	Lights	1
Odour	5	Trail Bikes	1
Environmental Issues	10	Rats/Vermin	11
Sewer Spill	2	Septic	7
Woodheater	5	Unhealthy Housing	5
Skin Penetration/Sharps	2		

### Public Health Statement

Section 72(1) (ab) of the *Local Government Act 1993* requires a statement of the Council's goals and objectives in relation to public health activities to be included in the Annual Report.

Council's public and environmental health functions are carried out by the Environmental Health Unit, part of the Environmental Services Department. The Unit's organisational structure consists of the Manager Environmental Services, Coordinator Environmental Health, three Environmental Health Officers and an Administration and Immunisation Officer. A Medical Officer of Health and two Nurse Immunisers are employed on a casual basis.

Functions administered by the Unit in accordance with the provisions of the *Local Government Act 1993*, *Public Health Act 1997*, *Food Act 2003*, *Building Act 2016*, *Environmental Management and Pollution*

*Control Act 1994*, *Burial and Cremation Act 2019* and other identified programs include:

- Food safety;
- Notifiable diseases;
- Immunisations;
- Public health risk activities;
- Unhealthy premises;
- Water quality monitoring including beaches, pools and private drinking water suppliers;
- Public health and environmental nuisances;
- Public health education and promotion;
- Emergency management;
- Onsite wastewater management;
- Private burials;
- Pollution (air, land and water).

Snapshot			
Registered Food Business		Registered Mobile Food Business	
2021/22	185	2021/22	71
2022/23	211	2022/23	63
Registered Temporary Food Businesses		Food Inspections Conducted	
2021/22	197	2021/22	
2022/23	160	2022/23	193
Notifiable Disease Investigations / Notifications		Vaccines Administered	
2021/22	6	2021/22	1,977
2022/23	10	2022/23	2,370
Registered Public Health Risk Activities		Registered Water Carters	
2021/22	3	2021/22	5
2022/23	2	2022/23	5
Recreational Water Samples		Plumbing Permits (On-site Wastewater)	
2021/22	215	2021/22	92
2022/23	251	2022/23	106

## NATURAL AREAS & BIODIVERSITY ('NAB')

Habitat restoration and creating corridors for species to move through the landscape are key strategies in our approach to building resilience in nature. Approximately 10 500 native plants were grown in Council's nursery and used in revegetation sites across the municipality. Our local Landcare groups used 2500 for plantings at 14 separate sites and the remainder were utilised in a further 21 natural areas reserves.

The 'white gums for Forty-Spotted Pardalotes' program was implemented for the second year in a row, with over 200 white gum seedlings provided to landowners in close proximity to known Forty-Spotted Pardalote colonies. Trees planted last year by landowners participating in the program were monitored and on the whole were growing strongly.

A targeted effort was undertaken to protect a critically endangered grassland at Tinderbox with planting and fencing of native grasses and herbs undertaken onsite. This planting will help the diversity within the community and outcompete the exotic grasses that pose a threat to the grassland.

Council also continued to implement the 'no-mow' program across several reserves containing important native orchids, ensuring they were protected until able to set seed in early summer.

Pictured are Scott, Liz, Bridget and Bonnie of Council's NAB team managing our natural areas network.



## Kingborough Environmental Fund

Two new conservation covenants were secured under the Kingborough Environmental Fund, with a total of six covenants and 242.9 hectares of native vegetation now protected under the program. Stewardship of the existing conservation covenants was also progressed, including fencing and primary weed control.



Removal of radiata pines was completed at one reserve, allowing for the revegetation of white gums which are essential to the local endangered forty-spotted pardalote.

Pictured is one of the new sites protected under the Kingborough Conservation Fund in Oyster Cove.



### Getting Involved in Nature

This year's National Tree Day was held on Bruny Island, the first time the event has gone across the channel. We were awarded by strong support from Apollo Bay locals and the Bruny community, with the Men's Shed running the BBQ and Inala taking a guided nature walk. The Apollo Bay site now supports 1,050 native plants. The area is being rehabilitated to a wildlife corridor for the endangered Forty-Spotted Pardalote and Swift Parrot.



*Apollo Bay National Tree Day event 2023*

The Dose of Nature walks also continued this year. A range of health professionals guided participants on walks through Kingborough's reserves and demonstrated the many ways people can interact with nature and the positive impact this can have on our health and wellbeing. Guided seasonal walks were also undertaken along the Snug River and Boronia Beach tracks.



*Seasonal walk along Snug River*

### Strategic Weed Control

Council continued to deliver a targeted, prioritised, yet diverse strategic weed control program across the municipality. Strong partnerships remain key to the program, with Council continuing to collaborate with State Government, industry and community, including not only private landowners, but the network of Landcare and Coastcare groups across the municipality.

A focus this year was the delivery of the Bruny Island newly declared heaths grant, which targets a range of heath species across the Island. Council supported private landowners and other organisations to locate and control infestations, as well as provide education and advice to the wider community on these highly invasive species.

Ensuring Council utilises up to date and best practice control methods also remains a focus for Council's strategic weed program. This year, Council employed a contractor with drone technology to tackle invasive weeds in hard to access areas on steep slopes and coastal cliffs. This new technology is safer, cheaper and more efficient than previous control methods in these areas.



Pictured above is a contractor preparing a drone for boneseed control along the Blackmans Bay cliffs.

### Trainee Aboriginal Land Management Officer

The 18-month pilot partnership between Council, SETAC and NRM South to employ trainee Aboriginal Land Management Officer was completed. Facilitated by the federally funded (2020-2023) Bruny Island Cat Management Project, it was the first partnership of its kind in Tasmania and the sharing of Aboriginal land management and cultural perspectives in natural areas managed by Council has been a huge success. As a result, the partnership and traineeship has been continued.

Pictured: Nicole King



### Managing Our Waterways

Priority actions from creek maintenance plans were implemented for both Coffee Creek and Whitewater Creek while Council continued to work with the Kingston Beach Coastcare group and Conservation Volunteers Australia (CVA) to rehabilitate the threatened saltmarsh at Browns River. The first North West Bay River Catchment stakeholder meeting took place in July this year. As a commitment within the plan, Council will continue to support projects in the catchment that contribute to identified actions and as a result of the meeting, the North West Bay Action Group was formed.

Pictured is Bridget of Council's NAB team.





## Landcare Program

Council continued to support the incredible work of passionate and dedicated Landcare volunteers across the municipality. This year groups were involved in a wide variety of activities, including weeding, planting, marine debris events, survey activities, erosion mitigation, networking and community education. Council provided

a range of support to the groups, including the provision of training, financial support, equipment, plants, on ground support and technical advice.



Field botany training sessions provided by a highly experienced botanist were undertaken in Trial Bay and Hawthorn Drive Bushland Reserve. The choice of locations provided Landcare members the opportunity to study different vegetation communities and a wide range of species.

Pictured are Landcare volunteers.

## Bushfire Risk Reduction on Council Land

A review of Council's Bushfire Risk Reduction Strategy was completed this year. Since the strategy was developed in 2019, a range of changes to the program have been implemented based on risk assessment identification, legislation and state strategy development and a sound understanding of the capability and resourcing required to manage bushfire risk on Council land. The review has included both external and internal evaluation. The Strategy and Action Plan will be updated to reflect the outcomes of the review.

Roadside Bushfire Risk Assessment modelling was completed through a Natural Disaster Risk Reduction Grant. The modelling calculated the likelihood and consequence of a bushfire at locations within the road network. The outputs will be used by Council to both raise awareness in the community of sections of road that are likely to be very high risk during a wildfire and to identify sections of road where vegetation removal and other works could be implemented to lower the risk to road users during a fire.







### Stray Cat Management

The community has identified stray cats as a priority threat in Kingborough, with community members trapping fifty-five strays which were then taken to Ten Lives Cat Centre. This included five cats within the Huntingfield area, Council's newest Cat Prohibited Reserves. Council worked with Southern Tas Cat Rescue to remove 15 stray cats in priority areas including Huntingfield, Blackmans Bay and Allen's Rivulet.

### Bruny Island Feral and Stray Cat Management

This year saw the completion of the three-year Federally funded Bruny Island Cat Management Project. The program removed 119 feral and stray cats from the target areas, with community reporting and trapping playing a critical role in the success of the program.

Preliminary data suggests that the feral cat population on North Bruny has reduced by as much as 85%. This is especially impressive as feral cat densities in some areas such as The Neck seabird rookery were previously some of the highest in Australia.

### Bruny Island Cat By-Law

Bruny cat owners have registered their cats under the Bruny Island Cat By-Law, with 91% of owners now having registered their cats. 95% of cat owners own only 1 or 2 cats and 12% regularly visit the island with their cats. Three years ago, just over half of cat owners were fully complying with the By-law, including keeping their cats safe and secure at home. Now the majority comply, with a half providing an outdoor enclosure/ enclosed deck; a third choosing to keep their cats indoors 24hr/day; and a small number have trained their cats to walk with a harness and lead!







## CLIMATE CHANGE

### Climate Change Adaptation Initiatives

This year, Council adopted its first Coastal Hazards Policy, which provides Council's position on coastal hazards and the management of assets within the coastal environment. It introduces a range of adaptation management options while paving the way for local coastal management plans for those communities who are the most vulnerable to the threats of coastal hazards.

This policy will allow Council to continue working with coastal communities to better understand and plan the pathways to adapt to the impacts of coastal hazards at a local scale and enable all of us to proactively plan for the impacts of coastal hazards on Council assets.

In response to the vulnerability of Kingborough's coastline to the impacts of climate change, Council is developing a coastal community engagement toolkit. The objective of the coastal engagements is to improve awareness of the local impacts of climate change in a particular community, gain a better understanding of what locals value about the beach and foreshore and build capacity to participate in adaptation planning to manage the changes whether from accelerated erosion, coastal inundation and/or flooding. A small trial was completed with the Tinderbox community this year. The projected retreat of Tinderbox beach landwards has been identified as likely to impact the vegetation and recreation areas behind the beach.

The community engagement at Tinderbox involved informing people of the erosion issues at the beach and provided three management options. A community survey and an event at the beach where locals heard from a coastal expert and provided their views and knowledge about the changes at the beach allowed Council to understand the local perspective. The consultation found that the majority of participants did not think the beach erosion required management yet and wanted to see monitoring put in place and a range of simple management responses including a longer term plan for the reserve.

A climate change risk assessment was completed for the township of Snug through the assistance of a Natural Disaster Risk Reduction grant. This assessment involved:

- A hydrogeological study to understand the level of groundwater and how this may change over time.
- Mapping the geology, including the depth of bedrock behind the beach, to create a picture of the possible rate and extent of coastal erosion.
- An analysis of the long-term shoreline behaviour which determined that the southern end of the beach has been retreating since 1985 and the northern end is actively growing.
- A Flood Study which mapped the flood behaviour for a range of coincidental storm events under both current and future climate conditions in the Snug River Catchment.

From this research the implications for the community and Council assets in Snug are better understood. Community engagement to share this knowledge will occur in 23/24. This will include community scenario planning workshops to assist locals and Council to work together on adaptation actions.

### Emissions reduction Initiatives

Carbon and Energy footprints have been completed for both Council and the community of Kingborough this year through our partnership with the Regional Climate Change Initiative. The information provides the tools required for Council to update the data annually.

The footprint sources data that is readily available and relates to operations and services that Council is directly responsible for and can take action to reduce emissions and energy use. The Carbon Calculator is being used to track progress towards Council's emissions reduction target and identify critical areas for emissions reduction investment.

The Energy Footprint provides a detailed assessment of emissions across waste to landfill, non-landfill organic waste, electricity, street lighting and fleet fuel. It assesses change over three years from 2019-2022.

The key messages from the assessments are that:

- In 2021/22 Greenhouse gas emissions from corporate operations totalled 6,217 tonnes carbon dioxide equivalent.



- Annually, 275,266 tonnes of CO<sub>2</sub> equivalent are released into the atmosphere from activities in Kingborough.
- Industrial and transport sector energy use are the largest emitters (over half community emissions)
- 83% of Council's emissions were from waste that was disposed to landfill.
- FOGO collected 2,374 tonnes which equates to 109 tonnes of carbon dioxide equivalent (1.8% emissions) from composting the waste. This is about 10% of what would occur if it went to landfill with gas collection.
- Average solar power generation from PV systems on Council buildings is 577.5 GJ and solar export to grid (not utilised) 89.4 GJ.
- Rooftop solar installations have doubled in a matter of years and provide 9.4 million units back to the grid.
- The number of registered electric vehicles in Kingborough has increased from 7 in 2018 to 27 in 2022.

This information is critical in allowing Council and the community to increase awareness of local emissions and support the development of evidence-based mitigation programs.

The Solar PV and Battery Storage System installed at the Kingborough Sports Centre was commissioned and is fully operational. The system comprises of 100kW of Solar PhotoVoltaic panels installed on

the roof of the Gymnastics Centre and 96kWh of battery storage installed under the main Sports Centre building.

The system will significantly reduce expenditure on power and have a return on investment of approximately 6.7 years. Most importantly it will reduce Kingborough Council's annual greenhouse gas emissions by 20 tonnes CO<sub>2</sub>-e.

An internal audit of Council's climate change program was completed in October. The audit reviewed the processes in place to assess climate risks including plans, policies and the planning scheme. Four risks were identified including the need to better plan for the economic impacts of climate change and the transition to net zero emissions. A range of initiatives have been put in place to ensure the risks and opportunities of a changing climate are considered routinely throughout the organisation.

This project was undertaken via the Regional Climate Change Initiative under the auspices of the Southern Tasmanian Councils Authority (representing the 24 leaders, mayors and general managers), under the Councils Collaboration Project.

Transport is the largest emitter (37%), followed by industry (31%), commercial (12%), residential (8%), agriculture and forestry (12%) and waste and sewerage (<1%) sectors. These community footprints provide a map to focus our efforts and help our communities shift to cleaner energy use.

DEVELOPMENT SERVICES

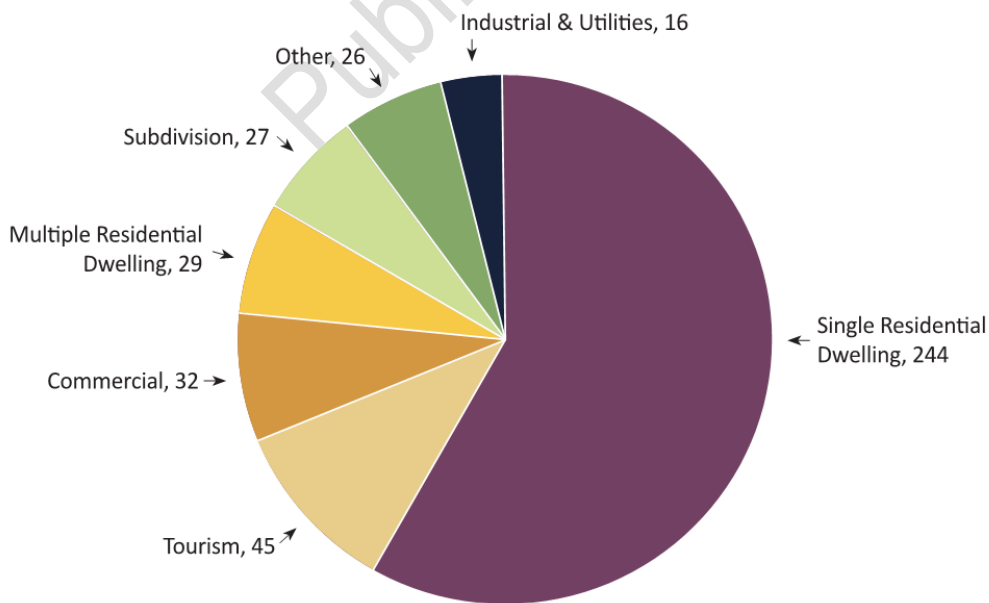
Development Services performs statutory functions for both public and private development within the municipality.

PLANNING SERVICES

Planning Services is responsible for the assessment of development applications, issuing planning permits and monitoring compliance in accordance with the *Land Use Planning and Approvals Act 1993* and the Kingborough Interim Planning Scheme 2015. This includes consultation, referral and assessment of planning applications, preparation of planning reports, recommendations and, where appropriate, delegated approvals as well as the enforcement of planning permit conditions and compliance with the scheme. For some applications there may be planning appeals through the Tasmanian Civil and Administrative Tribunal; they may be lodged by the applicant or representors.

In addition to statutory assessments the Planning team undertake Kingborough Strategic Planning work also. This year we have seen continued work on the draft Local Provisions Schedule that will form part of the incoming Tasmanian Planning Scheme. Other strategic work has been the involvement in the numerous State Government led projects through their ‘planning reform’ program, including contributions to the Hobart City Deal, amendment to the scheme via Planning Directives or statutory review and the development of the Tasmanian Planning Policies.

During 2022/2023 Kingborough continued to see a mix of development types for new proposals within the municipality with continued strong growth in residential development, as demonstrated below.





### BUILDING SERVICES

Building Services administers the Building Permit Authority function of Council. Officers are responsible for the implementation of legislation controlling building and construction within the municipality, ensuring compliance with the *Building Act 2016*, *Building Regulations 2016* and the National Construction Code.

### PLUMBING SERVICES

Plumbing Services works closely with Building Services and is responsible for the legislated Plumbing Permit Authority function of Council. Plumbing staff are responsible for the implementation of plumbing related aspects within the *Building Act 2016*, including the role of Plumbing Surveyors who inspect plumbing works during construction.

### DEVELOPMENT ENGINEERING

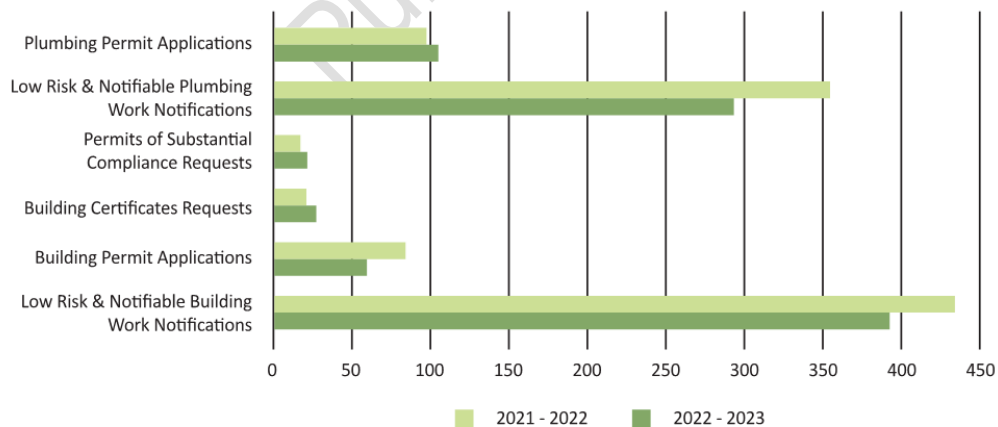
Development Engineering staff assess the infrastructure requirements of development applications and monitor the requirements of conditions in approved planning permits, particularly in regard to works associated with subdivision developments and road works. These officers provide a link between the regulatory planning area of Council and Engineering Services, as well as external referral agencies such as TasWater and the Department of State Growth.

### MEETING STATUTORY REQUIREMENTS

Council continued to implement quality assurance safeguards to ensure statutory planning and building requirements were met. The Pathway process management system ensured that timeframes and mandatory referrals were observed and assessment protocols followed and routine audits carried out.

### DEVELOPMENT SERVICES ENFORCEMENT

Development Services, in conjunction with Council's Compliance team, has been successful in achieving compliance with the legislation through a number of means including obtaining approvals, compliance with conditions, education or penalty to encourage change of behaviour in addition to a number of successful matters at the Magistrates Court where prosecution has been required.



*Comparison of Building and Plumbing Applications and Notifications received by Council during the 2021/22 and 2022/23 financial years*



## EMERGENCY MANAGEMENT & COMMUNITY RESILIENCE

### Emergency Management and Recovery

Council continues to participate in a variety of regional and statewide committees and working groups. These include the Tasmanian Bushfire Preparedness Survey Working Group. The survey will give an up to date and representative snapshot of the bushfire planning and preparedness of residents of bushfire prone suburbs. A similar survey was undertaken in 2016 which will be used for comparison.

It has been a particularly busy year for desk top scenario-based exercises. Exercises are an essential component of preparedness and enhance capability and contribute to continuous improvement. Council officers have been involved in exercises for Disaster Victim Identification (DVI), Flood, Bushfire, Tsunami, Foot and Mouth Disease and visiting Nuclear Powered Warships. At a municipal scale an exercise was also undertaken for a marine based evacuation of Bruny Island.

Training of Council staff has continued with Evacuation Centre Training with the Australian Red Cross and training of Council's Emergency Response Team.



### Progress in Kingborough

The project team have:

- Door knocked **373** houses
- Completed **35** Risk and Readiness Assessments
- Hosted **5** events (4 conversation starters, 1 forum)

## Community Resilience

The Community Resilience Team continued to work closely with the Tasmanian Fire Service, especially with the Bushfire Ready Neighbourhood (BFRN) program which was extended into 2022-23 in Margate. Activities in Margate included Property Preparedness Workshops and practical demonstrations on how to prepare your property for bushfire. TFS were also supported at the 80th anniversary of the Kingston Fire Brigade and at other events in the municipality.

Events are also organised that target particular areas or groups with particular interests. Giddy up Get Ready was a well-attended event at Huntingfield Pony Club to talk to horse owners about preparing your horse for emergency events. Attendees heard presentations about fire danger rating, emergency warnings, emergency kits, and the importance of having a bushfire plan.

Council is also part of a federally funded project 'Sparkling Conversation Igniting Action' (SCIA). The project is a community bushfire resilience project working across four Greater Hobart Council areas to provide communities with the support they need to better prepare and build resilience to bushfire. In Kingborough, the project is working with Bonnet Hill, Leslie Vale and Longley. The SCIA team, supported by Council, will work with up to 200 households in each area, will host community events, forums and workshops to create and strengthen community connections that help build resilience to bushfire.



## COMMUNITY SERVICES

### Community Grants

The annual grants program supported a variety of initiatives and programs. Funds previously allocated for Love Living Locally were directed to supporting new and existing events in the post-covid environment.

#### Annual Grants

Woodbridge Cricket Club	\$ 254	Wall mounted baby-change table
Blackmans Bay Community Association	\$ 2,895	Blackmans Bay edible Garden Trail
Friends of the Library Kingston (FOLK)	\$ 3,000	Kingborough Story Walk Project
Adventure Bay Hall Committee	\$ 3,000	Adventure Bay Hall Centenary Celebrations
Stitching & Beyond Inc	\$ 2,656	Exhibition hosted in Kingborough

#### Event Grants

Hobart Lego Users Group	\$ 1,500	Power of the Bricks exhibition in Kingborough
A Day on the Beach Inc.	\$ 1,500	A Day in the Park event
South Channel Ratepayers & Residents Association	\$ 1,500	Middleton on the Green event

#### Support for New Event

Lions Club of Glenorchy and British Railway Modellers of Australia	\$ 5,000	Model Train Show held in Kingborough
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Quick response Grants have continued to be an effective way of supporting community activities, particularly events. The grants have been embraced by multicultural groups and have enabled cultural celebrations to be hosted in a public setting in Kingborough.

#### Quick Response grant allocations for this period include:

Tamil Arts & Cultural Society of Tasmania	\$ 1,000	Event support
Multicultural Women's Council of Tasmania	\$ 1,000	Event support
Thai Association of Tasmania	\$ 1,000	Event support
Hobart Bangladesh Community Inc	\$ 650	Event support
Dementia Friendly Tasmania	\$ 400	Event support
Latin American Association of Tasmania	\$ 1,000	Event support
Royal Bengal Club of Tasmania	\$ 350	Event support

### Kingborough Lift Local Health Grant

In May 2023, Kingborough Council received a \$20,000 grant from the Department of Health's Lift Local Grants Council to develop a Health and Wellbeing Plan for Kingborough. This aligns with the first priority of Council's strategic plan, to encourage and support a safe, healthy and connected community.





### Premier's Fund for Children and Young People Grant

Kingborough Council was successful in obtaining a grant from the Premier's Fund for Children and Young People to activate Kingston Park and provide a range of workshops and services for young people at the Kingborough Community Hub. The grant has been used to fund several components including:



- An outdoor table tennis and opening event on the basketball court at Kingston Park;
- BBQ & Beats every Friday afternoon;
- Get Ready for Work program with Kingston High School;
- After school workshops in the Whitewater Room at the Kingborough Community Hub;
- Sport clinics on the basketball court at Kingston Park, including basketball and table tennis.

### Kingborough End of Life Events

A great deal of work has been done to increase the death literacy of the community with workshops, Dying to Know Day events, Palliative Care Week and the establishment of a monthly Kingston Death Café. Kingborough Council received the Palliative Care Award for Outstanding Achievement for Palliative Care for the work done in increasing knowledge and awareness of death and dying. Support is also provided to the Kingston Carers Group.

### Keep Australia Beautiful Awards

Kingborough Council received the Keep Australia Beautiful Award for Environment and Conservation as well as a Certificate of Excellence for the Mamma Rosa No Waste Nothing Waste Wise Education Campaign. Certificates of Excellence were received by Channel and Bruny Island based community organisations for their effort in making Bruny Island and the Channel a special place in Kingborough and for working so tirelessly in protecting the environment.



## LGBTIQA+ Engagement Report and Action Plan

In 2022, Kingborough Council commenced a process to better understand and address the needs of the lesbian, gay, bisexual, transgender, intersex, queer/questioning and asexual communities (LGBTIQA+) in Kingborough through the development of an Action Plan. The Action Plan was endorsed by Council in November 2022.

To engage with the LGBTIQA+ community, Council formed the LGBTIQA+ Working Group which comprised of 8 community members and 2 council staff. The Working Group, chaired by Cr Amanda Midgley, guided the consultation and informed development of a Kingborough LGBTIQA+ Action Plan. This was the first time that Council actively consulted with and engaged the LGBTIQA+ community.

The Working Group developed an online survey which was open to the community between 12 July and 12 August 2022 and received 162 responses. The survey sought demographic information, perceptions of Kingborough, experiences in Kingborough, and experiences with Kingborough Council.

As a result of this work Kingborough Council received a Dorothies Award.

Pictured below accepting the award are Clare Scallon, Community Development Officer Youth & Hub, Mel Staples, Community Development Officer, Cr Christian Street and Carol Swards, Coordinator Community Services & Hub.





## Kingborough Awards

The annual Kingborough Awards were held on Saturday 7 January 2023. Nominations were of a high quality and the following were awarded:

### Citizen of the Year:

Charles Courtney

### Young Citizen of the Year:

Lucian Beattie

### Community Group of the Year:

Meals on Wheels (Kingborough branch)

### Certificate(s) of Appreciation:

Julia Ridgers

South Channel Ratepayers and Residents Association

Wendy and Mick Baillie



## Citizenship Ceremonies

Council hosted 4 Citizenship Ceremonies across the year welcoming 125 new citizens into our community from 38 different countries.

Pictured with the Mayor, Cr Paula Wriedt, is Council's very own Greg Ashforth who attained citizenship on 26 January 2023 together with Mel Staples, Council's Community Development Officer and their sons, Mason and Dylan.





## ARTS & EVENTS

### Mumara Patrula Walking Tour

Over 300 people attended the 'mumara patrula – wood for the fire' walking tour at Trial Bay, Kettering. Very positive feedback was received throughout and each tour was well attended. The presenter Nunami Sculthorpe-Green now has ownership of the licensing agreement, and in the future, may decide to deliver the tour in another format.

Pictured is Nunami Sculthorpe-Green from Blak Led Tours and walkers.



### Harmony Day Event

Council held a Harmony Day Arabic calligraphy exhibition and workshop at the Hub, with local Pakistani artist Halima Bhatti. Up to 20 people attended the workshop on the Friday, and more attended the public art exhibition over the following weekend.

### KIN Creative Program

A variety of workshops including Sip and Paint, ceramics, mosaics, sewing, crochet/knitting, felting, fabric dyeing, soap making, natural remedies etc have been a success. Quarterly programs have been organised across the year using a variety of local artists and contractors.

Over 550+ Kingborough residents have participated in the creative workshops some of which have had to be repeated to meet demand.

### Pop-Up Cafes

Held over the school holidays, the cafes are intergenerational events where young people who have participated in Youth Services' barista workshops are given hands-on hospitality experience under the guidance of their teacher to provide beverages and serve morning tea to the older attendees at the cafes. A guest speaker provides a presentation on topics of interest to the audience. Subjects such as health/diet awareness, plants and gardening have been discussed. Eight cafes have been hosted throughout the year with approximately 240 participants attending.



### Yarn Bomb Kingston

A cheerful chain of woollen spring daisies was installed at the Kingston Library, Civic Centre and Beach Road for Mindfulness Day, 12 September 2022.

Throughout the winter months, participants of all ages came together at the Kingston Library and KIN Creative Space to crochet and knit this amazing artwork. The project was designed to beautify the street as well as celebrate this annual day which raises awareness around benefits of being mindful.



### Tuesday Talks

Tuesday Talks resumed in June 2023. The talks are delivered by health and/wellbeing service providers and are aimed at empowering older people with knowledge to support a positive ageing experience. June's talk, 'Misunderstood Road Rules' was delivered as part of the RACT's community education program with the goal of keeping older drivers confident and aware of current road rules. 30 people attended.

### The Really Really Free Market

The quarterly Really Really Free Market has given the local community an opportunity to prevent unwanted items going to landfill by giving them a choice to reuse, recycle, repurpose and regift. The markets have been very popular and have shown that the people of Kingborough are incredibly generous. Each market features an average of 30+ tables and Mamma Rosa attends to spread the "No Waste Nothing" message.



### Seasonal Walks

In partnership with Council's Natural Areas Network, guided seniors' walks have been run each season to encourage walkers to explore the diversity of Council reserves. Places visited this year include, Dave Burrows walk at Margate, Kettering Point track and Boronia Beach track. The summer walks were held over 2 days to accommodate the interest with 60+ people wanting to take part. March and June walks in 2023 attracted 25+ people.









### Theatrical Performances

Act Your Age theatre group performs for older audiences and is made up of local residents. The group was supported by Council to stage two performances, one on Bruny Island and one at the Kettering Hall. Audience numbers were 75+ and included older residents from aged care facilities and individuals.



### Kingborough's Got Talent

Kingborough's Got Talent was held in April 2023 with the support of a Youth Week Tasmania grant.

Auditions were held in Kingston and at West Winds Community Centre in Woodbridge to determine the participants. The final group of talented young people then sang, danced, played music and acted in front of a packed-out auditorium at Kingston High School and a panel of judges in support of the Youth Week 2023 theme: Be bold, be you!











### BBQ and Beats

BBQ and Beats is held every Friday afternoon attracting up to 50 young people to the basketball area in Kingston Park. Partnering with Mission Australia, Council offers free BBQ food, giant games, music and craft activities. It is an opportunity for young people to socialise with each other and also have conversations about youth services that are available to them such as housing support or counselling.

### IT Awareness

Surveys conducted throughout previous health awareness programs had shown that older community members are looking for ways to increase their digital skills. An IT information session was held in May 2023. The session was attended by 50+ people and was led by IT education specialist Richard Lim.

### Learning for Life

Learning for Life is a monthly program of health, wellbeing, arts and learning opportunities provided at a subsidised rate to ensure that members of the community have access to lifelong learning, activity and social connectedness.

Through the year a range of activities were provided, ranging from yoga, cold water swimming, stand up paddleboarding and talks on End of Life choice and gratitude. There were approximately 995 participants registered to all these events.

### Youth Action Kingborough (YAK)

The YAK group meets monthly to discuss ideas, plan events and have their say on issues which affect young people in Kingborough. In 2023, the YAK group organised a park clean-up during the school holidays, held a meeting on 'International Day of Friendship' and supported an LGBTQIA+ friendly quiz night for young people. The quiz night was held on 'wear it purple day' and was a great success with nearly 30 young people in attendance, dressed up in all shades of the rainbow to take out a win but also in support and encouragement of the LGBTQIA+ community.

### Youth Services Program

The Youth Services program is released each term and features after school workshops for young people aged 12 to 19. Workshops include cooking classes, art workshops, and the very popular work-ready training opportunities such as barista training, White Card certification, CV writing and interview technique workshops.

### Living in Between

As part of Refugee Week, a special event was hosted to celebrate the resilience and diversity of young people who have a refugee background. Students Against Racism, a group formed through Hobart TAFE gave an engaging presentation which provided insight into the refugee experience and the ups and downs of settling in a new country. Over 60 people attended the event.





### School Holiday Program

The school holiday program is run during each school holiday period and contains a variety of local and out of area excursions. Off-site activities included surfing, laser tag and stand-up paddle boarding.

The program also contains a range of workshops and classes held at the Kingborough Community Hub, KIN Creative Space and the Kingborough Sports Centre, encouraging young people to participate in a variety of creative, sporting and recreational activities in their local area.

Below: Dave Wane performing at the Night of Lights





**THE UMBRELLA** – Anna Williams | 2022 | Steel rod and net



Umbrella won the 2022 Kingborough Council Acquisition Award from Art Farm Birchs Bay.

The artist says: “When I was making this umbrella, I tried to make a sculpture which was robust and elegant. Umbrellas are one of those everyday objects that combine function and aesthetics to create a beautiful shape. I was inspired by Renoir’s Painting ‘The Umbrella’, although umbrellas have been used by artists, filmmakers and in rituals throughout history.

**BIOTIC FORMS** – Ulrike Hora 2021 | Ceramic Stoneware, Steel

The Biotic Forms won the 2021 Kingborough Council Acquisition Award from Art Farm Birchs Bay.

‘The cycles of nature inspire the reawakening of Biotic Forms as they emerge from the earth like living forms, yet rigid and unyielding as the stone beneath. Infusing perceptions of buds, flowers and seeds with earth, stem and stone, a life-evoking grove emerges, being at once both earthly and alien.’

Installed outside the Civic Centre.





**SQUALL** – Ben Beames 2020 |  
Forged and Formed Steel

Squall won the 2020 Kingborough Council Acquisition Award from Art Farm Birchs Bay. 'Dancing on the surface, a squall of chaotic elegance.'



**JOIN ME FOR A DRINK** – Simon Pankhurst 2011 | Steel



Join Me for a Drink won the 2011 Benchmarking-Birchs Bay Acquisition prize. This work made entirely of reclaimed metal.

Simon Pankhurst is a full-time sculptural blacksmith and former Kingborough resident.

Installed outside the entrance to the Civic Centre.

# Celebrating 10 Years of the

## KINGBOROUGH VOLUNTEER PROGRAM

The Kingborough Volunteer Program commenced in July 2012 – after input and recommendations received from Council's Positive Ageing Committee.

The Program is a socially based Program that promotes healthy ageing by providing a coordinated volunteer program to assist and support residents (aged 65+) who live independently in Kingborough.

The Program celebrated ten years of supporting clients throughout Kingborough in July 2022, with an afternoon function at the Community Hub attended by current and prior Councillors and Mayors, volunteers (past and present) as well as clients of the Program and their families.

The Program is wholly Council funded and provides assistance and support without conflicting with the limitations of other Commonwealth and State funded packages.

Volunteer commitments are generally 2 hours duration and include a variety of roles including light gardening, transport to medical and private appointments, grocery shopping, pet support and social catchups.

These interactions are valuable to both the client and the volunteer and can be provided weekly, fortnightly, monthly or casually.

Over the ten years of operation the Program has provided thousands of hours support to the community with immeasurable value to both clients and volunteers.



*Rita (client) and Peter (volunteer)*



*Kelvin Smith of A Piano of Tasmania, volunteered his time and his piano at the 10th Anniversary celebration of the Volunteer Program*

Kingborough  
**Volunteer  
Program**





*Marita (client), Karin (volunteer) and Vicki (client)*  
*Background: Former Mayor Dr Graham Bury and Edna Pennicott*



*Lois (volunteer), Pat (client) and Dorothy (volunteer)*



## INFORMATION SERVICES

Information Services is responsible for the delivery of information technology; information management; media and communications; and customer service functions.

The Customer Services Unit provides a range of services for both external and internal customers, including the provision of general Council information, lodgement of service requests, lodgement of building and planning applications, facilities bookings, cashiering and a range of internal administrative activities including backfill secondments.

Key activities of the Information Services department include information/records management, provision and maintenance of information technology (IT) hardware and application software, helpdesk support, telecommunications and processing of RTI requests.

Projects for 2022/23 included:

- Further development of the interactive map gallery, particularly the draft of the new planning scheme to assist members of the public to visualise the proposed changes across the municipality.
- Acquisition of updated digital imagery to improve analysis and decision making.
- Internal rollout of an improved web-based mapping solution and associated training.
- Various ICT system upgrades.
- Internal data analysis for business process, data quality and performance reporting improvements.

The new complaints management framework has been in place for its first full year with data published quarterly on Council's website. The new framework has been successful in encouraging the public to provide feedback and has resulted in improvement in the way

complaints are managed and reported. Most importantly, the new framework identifies areas for improvement in service delivery and provides a mechanism to implement those changes.

This year's reporting is in the new format and includes a more detailed breakdown of complaints and items not previously classed as complaints (but rather service or maintenance requests) such as missed bin collections.

Also included this year is the recognition of service compliments/positive feedback not previously reported.

### Number of complaints received (including missed waste collections) July 2022 to June 2023

Service Type	
Asset Management	3
Communications	1
Compliance	10
Corporate Risk	1
Development Services	7
Environmental Services	1
Finance	5
Information Services	1
Information Technology	1
Kingborough Sports Centre	1
Kingston Park	2
Other	1
Projects	2
Property & Urban Design	2
Rates	1
Roads & Stormwater	9
Turf Maintenance	1
Waste Services (includes 739 missed collections from approx. <b>1.3 million/year</b> )	746
Works Department	40
<b>Total</b>	<b>835</b>

Issue Type - Category of complaint on lodgement	
Breach of legislation and/or policy by Council officer	1
Cost of services and fees	2
Council assets and infrastructure	3
Council procedure/process	4
Council vehicles	1
Council contractor action/behaviour/ service	8
Damage to private property	13
Delay in delivering a service	5
Delay in responding to a customer	8
Delay in taking an action	14
Development processes	3
Lack of action taken	2
Lack of communication/consultation	12
Missed bin collections (from approx. 1.3 million collections/year)	739
Negative Council officer interaction	7
Other	2
Policy or decision made by Council or Council staff	1
Quality of action taken	22
Quality of decision made	2
Quality of service provided	20
Reputational risk	4
Request for service, not a complaint	1
Staff conduct – non serious	2

Service Delivery Compliments/ Expressions of Appreciation	52
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Investigation Type - How the complaint was dealt with	
Tier 1 - resolved at first point of contact	768
Tier 2 - required further investigation	64
Tier 3 - internal review of the complaint decision requested	3
Tier 4 - external review of the complaint decision requested	2

Outcome of the complaint and/or internal review	
Acknowledgement and/or apology provided	31
Change to policy or procedure	1
Complaint / investigation not yet finalised	2
Complaint not substantiated	8
Complain about Contractor	5
Counselling, disciplining, discussion and/or training of staff	7
Explanation of a decision or action or intention	57
Internal review – original resolution was upheld	3
Insufficient or incomplete data received/collected	1
Missed bin collections - resolved	739
Other	5
Repair / rework / replacement / refund	11
Suggestion / feedback, not a complaint	2

Service Improvements - How the issue can be avoided in the future
Internal review/improvement of service request communication feedback – closing the customer loop
Officer training/coaching regarding communication standards and response times.
Internal review of the after-hours call-out procedure
Additional service monitoring measures introduced for streaming of Council meetings
Improve process for validating system-generated correspondence before being sent to customer
Internal review of promotional material used by Council

Snapshot			
Applications Lodged (DA's/Permits)		Infrastructure Service Requests	
2021/22	1,900	2021/22	3,000
2022/23	1,700	2022/23	2,700
Customer Requests Processed		Calls Handled	
2021/22	8,000	2021/22	30,372
2022/23	7,500	2022/23	28,400

## ENGINEERING SERVICES

The Engineering Services Department is responsible for formulating and delivering the capital works and maintenance programs for Council's infrastructure assets. This includes development of long-term service goals, asset management planning and strategy development, hydraulic modelling, stormwater capacity and quality controls, engineering design and survey, project management of small to large projects and maintenance of existing Council assets including parks, playgrounds, reserves, roads, stormwater, buildings as well as management and maintenance of Council's plant and fleet.

Key achievements during 2022/23 were:

- Completed the *Kingston Beach Flood Study Mitigation Investigation* which involved a detailed flood assessment of the Browns River catchment;
- Completed a flood study and assessment of the Tramway Creek catchment in Margate;
- Updated the Strategic Asset Management Plan (SAMP) for Council adoption;
- Completed a combined asset management assessment and data collection for all Council buildings and open space areas;
- Engaged consultants to review the *Central Kingston Parking Strategy* which incorporates recommendations for management of parking in the Kingston centre.;
- Updated the local links and urban pathways map for the Council website and identified and mapped missing pathway links; and
- Worked with consultants to complete a Local Area Traffic Management plan for the Kingston Beach precinct, to guide future traffic planning and works in the precinct.

A wide variety of capital projects were commenced/completed in 2022/23. The projects varied in complexity and budgets. Some project highlights included:

- Constructed road safety improvements and footpath on Adventure Bay Road;
- Sealed Harvey Road, Alonnah;
- Reconstructed Snug Tiers Road, including new road surface, stormwater, kerb and channel and footpath;
- Completed reconstruction of Gemalla Road, including road widening and footpath – stage 1;
- Reconstructed a section of Wells Parade between Carinya Street to Illawarra Road, including footpath;
- Completed stormwater upgrades along Garnett Street, Blackmans Bay;
- Undertook stormwater upgrades at Oakleigh Avenue, Tarooma.; and
- Installed new rural stormwater culverts on Snug Tiers Road, Old Bernies Road, Stanfields Road and Talbots Road.

### Snapshot

Road Resealing Works	
2021/22	\$1,000,000
2022/23	\$700,000

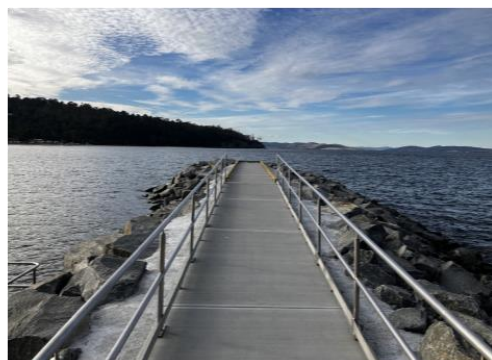
New & Upgraded Footpaths	
2021/22	4,725m
2022/23	3,300m

Gravel Resheeting Projects	
2021/22	\$630,000
2022/23	\$700,000
New/Upgraded Public Toilet Facilities	
2021/22	1
2022/23	3





Installation of two EV charging stations in the Civic Centre car park, operated by Chargefox Pty Ltd



Rehabilitation and upgrade of the Kingston Beach Breakwater



Whitewater Creek Shared Path upgrade (Summerleas Road to Southern Outlet) to 3m concrete path from Kingston Park to Summerleas Road



Gravel resheeted Lighthouse Road, Bruny Island



Work on Snug Tiers Road





Reconstruction of Browns Road, Kingston - Stage 1



Completion of stormwater upgrades and road reconstruction of Meath Avenue, Taroom



Construction of new sealed footpath on Channel Highway, Woodbridge



New wheelchair storage facility at Kingston Beach



Opening of the new sealed pump track at the Kingston Mountain Bike Park

Pictured are Dean Young MP, Mayor Cr Paula Wriedt, Phil Saxena, Director of Velosolutions, Deputy Mayor, Cr Clare Glade-Wright and Cr Kaspar Deane







Exercise area, Kingston Park



## KINGBOROUGH WASTE SERVICES

Kingborough Waste Services (KWS) is a company established in 2011 and wholly owned by the Kingborough Council to manage the delivery of many of Council's waste processes. This includes management of the Barretta and Bruny Waste Transfer Stations, management of kerbside waste, recycling and food and organic kerbside collection services, public place bin servicing and assisting with the delivery of Council's Waste Management Strategy actions. KWS is managed by an independent Board comprising four Directors - two from Council Management and two external Directors including an independent Chair.

One of the main Waste Management Strategy goals during the 2022-23 financial year was diverting waste from landfill by operating a number of waste diversion initiatives.

Other key KWS achievements during 2022/23 were:

- An operating surplus for the 2022/23 financial year.
- Development of a Barretta Master Plan for expansion of the Re-Use shop and introduction of new waste minimisation programs.
- Expansion of the bin strap program to Margate.
- Food Organics disposal program at Barretta
- Creation and distribution of the 2022-23 Waste Services Guide.
- Expansion of public place recycling to the Blackmans Bay beach foreshore.

## Snapshot

Difficult to recycle items received at the Civic Centre:

Light Globes		Books & Magazines		X-Rays	
2021/22	27kgs	2021/22	151kgs	2021/22	87kgs
2022/23	33kgs	2022/23	305kgs	2022/23	206kgs

Household Batteries		Small e-waste		Coffee Pods	
2021/22	151kgs	2021/22	99kgs	2021/22	210kgs
2022/23	244kgs	2022/23	137kgs	2022/23	567kgs

Materials diverted from landfill through waste diversion initiatives, for a total of 48%:

Paint		Engine Oil		TV & Computer e-waste		Organic Waste	
2021/22	12,307 litres	2021/22	32,000 litres	2021/22	31 tonnes	2021/22	2,465 tonnes
2022/23	17,692 litres	2022/23	28,000 litres	2022/23	40 tonnes	2022/23	2,680 tonnes



*Ecocycle*



*TechCollect*



*School Program with Mel Staples,  
Community Development Officer*



*Marine Plastics Bin*



*Public Place Bins*



*Baretta Organics Bins*



# BUSINESS SERVICES

The Business Services Department is responsible for the provision of finance, risk services and people.

## FINANCE

Finance is responsible for all financial management and reporting for both Council and Kingborough Waste Services Pty Ltd. It is also responsible for Council’s long term financial planning. The operation of the Bruny Island Service Centre, which includes an Australia Post branch, also falls within Finance.

One of the major responsibilities is the ongoing review and update, in conjunction with management and the Council, of the Long Term Financial Plan. It is updated on a regular basis as circumstances change and new information comes to light, and is formally re-adopted annually as part of the budget approval process. It is Council’s intent to move to an underlying operating surplus on a sustaining basis. Council undertook an extensive budget review process which included

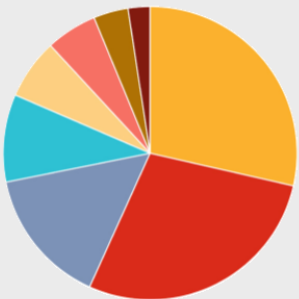
workshops with Councillors to review expenditure to ensure it balances the need to provide services to the community while minimising increases in rates

## RISK

Business Services leads the maintenance of Council’s operational and strategic risk registers including updates and identification of emerging risks. Business Services also acts as the conduit to and from the Audit Panel for the organisation.

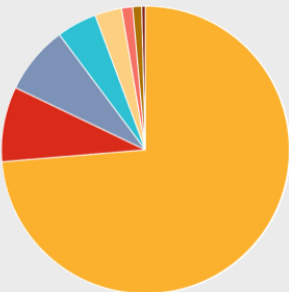
### Expense Allocation

- Governance & Administration (\$14,200,000 / 28.57%)
- Upgrading & Maintaining Infrastructure (\$14,000,000 / 28.17%)
- Recreation & Public Open Space (\$7,500,000 / 15.09%)
- Waste (\$4,800,000 / 9.66%)
- Planning (\$3,300,000 / 6.64%)
- Upgrading & Maintaining Community Facilities (\$2,800,000 / 5.63%)
- Natural Area Biodiversity (\$1,900,000 / 3.82%)
- Community Services (\$1,200,000 / 2.41%)



### Income Percentage

- Rates and levies 73.67%
- Grants 8.44%
- Fees 7.69%
- Other 4.52%
- Dividends 3.01%
- Interest 1.25%
- Investments 1.00%
- Contributions 0.41%



## PEOPLE & SAFETY

The People & Safety Team is responsible for the full suite of employee services including recruitment, onboarding, training and development and work, health and safety. It is also responsible for the development and implementation of appropriate strategies and apolicies.

### STAFFING

Council employed a staff of 200 full-time equivalent employees as at 30 June 2023, including the employees of Council and Kingborough Waste Services Pty Ltd. Recruitment is undertaken in accordance with Council's recruitment policies and selection procedures which are based on the merit principle.

Council has a Workforce Plan which includes a workforce analysis and identifies critical skills and roles for the future. The Plan guides the organisation in building capacity and planning for a changing workforce.

### TRAINING AND DEVELOPMENT

Council is committed to supporting staff in furthering their careers and learning opportunities. Staff engaged in a wide range of training and vocational studies with a focus on operational requirements, compliance, work health and safety and professional development.

### INDUSTRIAL RELATIONS

Council complies with all industrial relations requirements. Negotiations for new enterprise agreement covering Council employees were finalised in July 2023.

### WORK HEALTH AND SAFETY (WHS)

Council is committed to providing a safe and healthy work environment for employees. Incidents and work health and safety performance statistics are reviewed regularly by Council's management team. All incidents are reported, investigated and preventative actions implemented to minimise the risk of recurrence. Safety worksite assessments are also regularly undertaken by Council's WHS consultants. Council provides an Employee Assistance Program and rehabilitation support program to improve the wellbeing of employees.



## FINANCIAL ASSISTANCE &amp; GRANTS

Name	Description	Amount
Kingborough Community Enterprise Centre	Yearly funding installment	\$ 35,000.00
Dept Primary Industries, Parks, Water and Environment	Derwent Estuary Program Contribution	\$ 27,978.00
Conservation Covenants	2021/22 Rate Remissions	\$ 14,296.00
Channel Museum	2022/23 Grant	\$ 11,000.00
Kingborough Bowls Club	Financial assistance	\$ 8,448.00
Taroona Bowls Club	Financial assistance	\$ 5,039.00
Lyden Builders	Donation towards Madison House	\$ 4,545.45
Scouts Tasmania	Reimbursement of DA fees	\$ 3,129.00
Friends of the Library Kingston	Community Grant 2022/23	\$ 3,000.00
Adventure Bay Hall Committee	Community Grant 2022/23	\$ 3,000.00
Blackmans Bay Community Association Inc	Community Grant 2022/23	\$ 2,895.00
A Day at the Park	Community Grant 2022/23	\$ 1,500.00
South Channel Ratepayers & Residents Association	Community Grant 2022/23	\$ 1,500.00
Hobart Lego User Group Inc	Community Grant 2022/23	\$ 1,500.00
Tasmanian Echidnas Volleyball Club	Community Grant 2022/23	\$ 1,500.00
Dressed for Success	Community Hub Hire	\$ 1,083.64
Latin American Cultural Association of Tasmania	Quick Response Community Grant 2022/23	\$ 1,000.00
Tamil Arts and Cultural Society of Tasmania Inc	Quick Response Community Grant 2022/23	\$ 1,000.00
Multicultural Women's Council of Tasmania	Quick Response Community Grant 2022/23	\$ 1,000.00
Thai Association of Tasmania	Quick Response Community Grant 2022/23	\$ 1,000.00
Malayalee Association of Tasmania Inc	Quick Response Community Grant 2022/23	\$ 1,000.00
Stitching & Beyond	Community Grant 2022/23	\$ 972.00
Kingston Beach Golf Club	Quick Response Community Grant 2022/23	\$ 700.00
Hobart Bangladesh Community Inc	Quick Response Community Grant 2022/23	\$ 650.00
Kingborough Tigers Football Club	Financial assistance	\$ 472.00
Dementia Friendly Tasmania	Quick Response Community Grant 2022/23	\$ 400.00
Royal Bengal Club of Tasmania Inc	Quick Response Community Grant 2022/23	\$ 370.00
Woodbridge Cricket Club	Community Grant 2022/23	\$ 254.32
Bruny Island Community Association	Contribution towards Christmas Carols	\$ 200.00
Huon & India Williams	Aust Under Water Hockey Championships	\$ 200.00
Joseph & Arthur Whittock	Aust Under Water Hockey Championships	\$ 200.00
Amber French	World Open Trampoline Championships	\$ 200.00
Matthew French	World Open Trampoline Championships	\$ 200.00
Rohan Wilcox	Contribution towards 2022 World Age Competition in Bulgaria	\$ 200.00
Rebecca Mathers	Australian Athletics Championships	\$ 200.00
Lilith Fleming	Aust Meeting of Young Beekeepers in Slovenia	\$ 200.00
Rose Landon	Mirror World Championships in Ireland	\$ 200.00
Isla Talbot	Junior Roller Derby World Cup	\$ 200.00
Taroon High School	2023 Scholarship Program	\$ 200.00
Jay Dolliver	Futsal Cup - Spain	\$ 200.00
Helping Hands	Payment of Food Permit	\$ 196.00

Name	Description	Amount
Lucy Larcombe	Interschool Equestrian Competition	\$ 100.00
Brodie Nicolson	Interschool Equestrian Competition	\$ 100.00
Sarah Shelverton	Interschool Equestrian Competition	\$ 100.00
Chloe Daun	Interschool Equestrian Competition	\$ 100.00
Daisy Tunstall	National Gymnastics	\$ 100.00
Riley Fenn	National Gymnastics	\$ 100.00
Sarah Glancy	National Gym Club	\$ 100.00
Oliver McAdie	National Cross Country Championships	\$ 100.00
Riley Bain	National Cross Country Championships	\$ 100.00
Josie Rose	2022 National Soccer	\$ 100.00
Matthew French	Aust National Gymnastics Club	\$ 100.00
Billy French	Aust National Gymnastics Club	\$ 100.00
Amber French	Aust National Gymnastics Club	\$ 100.00
Willow Stainsby	National Soccer Tournament	\$ 100.00
Amelia Loxley	U16 Girls State Football Championships	\$ 100.00
Cara Lashmar	Aust National Youth Football Championships	\$ 100.00
Woodbridge School	School Citizenship Awards	\$ 100.00
Calvin Primary School	School Citizenship Awards	\$ 100.00
Calvin Secondary School	School Citizenship Awards	\$ 100.00
Channel Christian School	School Citizenship Awards	\$ 100.00
Kingston Primary School	School Citizenship Awards	\$ 100.00
Margate Primary School	School Citizenship Awards	\$ 100.00
Blackmans Bay Primary School	School Citizenship Awards	\$ 100.00
Illawarra Primary School	School Citizenship Awards	\$ 100.00
Snug Primary School	School Citizenship Awards	\$ 100.00
Taroona Primary School	School Citizenship Awards	\$ 100.00
St Aloysius Catholic College (Middle)	School Citizenship Awards	\$ 100.00
St Aloysius Catholic Colledge (Jnr Campus)	School Citizenship Awards	\$ 100.00
Bruny Island District School	School Citizenship Awards	\$ 100.00
Oliver Vince	Aust All School Track & Field Championships	\$ 100.00
Lachlan Beattie	Aust Under Water Hockey Championships	\$ 100.00
Caleb Sload	Aust Under Water Hockey Championships	\$ 100.00
Southern Christian College	School Citizenship Awards	\$ 100.00
Ewan Mcilwraith	Contribution towards 2022 Youth Pathways Cup	\$ 100.00
Milah Hatten	Contribution towards All Aust Track & Field Championships	\$ 100.00
Jacob Wass	2023 Coles Australian Athletics Championships	\$ 100.00
Matilda Lange	National Track and Field Championships	\$ 100.00
Riley Bain	Australian Little Athletics Championships	\$ 100.00
Luke Gormer	Australian Little Athletics Championships	\$ 100.00
Madelyn Burke	Australian Gymnastics Champs	\$ 100.00
Isla Werkman	National Athletics Championships	\$ 100.00
William Morgan	National Athletics Championships	\$ 100.00
Campbell Norris	Australian Gymnastics Champs	\$ 100.00

Name	Description	Amount
Sarah Glancy	Australian Gymnastics Champs	\$ 100.00
River Mallam	Australian Gymnastics Champs	\$ 100.00
Maddox Day	Australian Little Athletics Championships	\$ 100.00
Oliver Otten	Australian Gymnastics Champs	\$ 100.00
Daisy Tunstall	Australian Gymnastics Champs	\$ 100.00
Josie Rose	U16 National Championships - AFL	\$ 100.00
Riley Fenn	Australian Gymnastics Champs	\$ 100.00
Poppy Tunstall	Australian Gymnastics Champs	\$ 100.00
Dylan Crack	Australian Gymnastics Champs	\$ 100.00
Archie McKenna	Australian Gymnastics Champs	\$ 100.00
Chloe Sloan	Australian Gymnastics Champs	\$ 100.00
Marno Van Coller	Rugby Union Championships	\$ 100.00
Scott Grant	ACT Brumbies Southern State Championships	\$ 100.00
Jack Ross	National Indoor Cricket Championship	\$ 100.00
Bradley Grimsey	National Indoor Cricket Championship	\$ 100.00
Axel Murden	Australian Gymnastics Champs	\$ 100.00
Eli Monaghan	2023 Aust Junior Interstate Golf Series	\$ 100.00
Oliver Wilson	Rugby Union Championships	\$ 100.00
Deon Le Grange	Southern States Rugby Championships	\$ 100.00
Matilda Lange	Schools Sports Australia	\$ 100.00
Alet Le Grange	Tas Netball U15 State Team	\$ 100.00
		<b>Total \$143,228.41</b>



## FEES WAIVED

Date	Organisation/Individual	Type	Amount
1/07/2022	Bruny Island Cemetery & Chapel Association of Barnes Bay	Plumbing Permit	\$ 1,321.00
8/07/2022	Rotary D'Entrecasteaux	Mobile food business registration renewal fee	\$ 260.00
12/07/2022	Middleton Hall	Food Licence	\$ 187.00
14/07/2022	Mt Royal Park Neighbourhood Group	Hall hire	\$ 32.00
21/07/2022	Dobell Developments Pty Ltd	Fees	\$ 5,057.50
26/07/2022	Blackmans Bay Community Association	Hall hire	\$ 324.00
29/08/2022	Bruny Island Cemetery & Chapel Association of Barnes Bay	Development Fees	\$ 704.00
5/10/2022	CBC Custom Building	DA Fees	\$ 151.00
5/12/2022	Channel Heritage Museum	DA Fees	\$ 810.50
17/01/2023	Royal Bengal Club of Tasmania	Hall Hire	\$ 216.00
25/01/2023	Lyden Builders (Variety Children's Charity)	Road Works Permit Application fee	\$ 287.00
6/04/2023	Channel Men's Shed	BA Fees	\$ 284.00
13/06/2023	Southern Channel Ratepayers & Residents Association	Food Business Permit Fee	\$ 196.00
Total			\$ 9,830.00



Annual Report 2022-2023

## TENDERS & CONTRACTS

(Section 33A of the *Local Government Act 1993*)

During the year the public tender process was applied in all instances where the value of the works, services or goods was in excess of \$250,000 (excluding GST), which is the amount prescribed in the *Local Government (General) Regulations 2015*. Contracts awarded with a value above \$100,000 are listed below.

Contract	Start Date	Forecast End Date	Value of Tender	Contractor
Taroona Hall Deck	20/06/2022	20/07/2022	\$ 109,582	Channel Construction & Joinery
Digital Radio System upgrade	15/07/2022	1/12/2023	\$ 141,650	Tasmanian Electronic and Communications Services
Kingston Rivulet flood mitigation infrastructure	1/10/2022	1/12/2022	\$ 149,061	Crossroads Civil Contracting
Adventure Bay Rd Upgrade	4/10/2022	16/02/2023	\$ 565,345	State-wide Earthworks Pty Ltd
Adventure Bay Road safety Upgrades	1/11/2022	1/04/2023	\$ 449,151	JRV Civil Contracting
Kingston Mountain Bike Pump Track	1/11/2022	1/01/2023	\$ 327,825	Velosolutions Australia Pty Ltd
Gormley Park Oval Upgrade	1/11/2022	1/03/2023	\$ 426,480	Carteman Pty Ltd
Office Cleaning	1/12/2022	1/12/2026	\$ 103,803	Greencorp Property Services Pty Ltd
Harvey Street Sealing	1/01/2023	1/05/2023	\$ 622,852	JRV Civil Contracting
Garnett Street SW Upgrade	1/02/2023	1/05/2023	\$ 470,967	StateWide Earthworks
Margate Hall Disability Toilet	1/04/2023	1/06/2023	\$ 179,293	Channel Construction
Oakleigh Avenue Stormwater Upgrade	1/05/2023	1/08/2023	\$ 272,122	StateWide Earthworks
Woodbridge Hall Upgrades - Toilet	1/05/2023	1/09/2023	\$ 170,000	Stuart Ims Building
Dru Point Playground Upgrade	1/05/2023	1/06/2023	\$ 107,100	Island Recreation
Gemalla Road Reconstruction - Stage 2	1/06/2023	1/10/2023	\$ 1,100,268	Duggans Pty Ltd

## PUBLIC INTEREST DISCLOSURES

The *Public Interest Disclosures Act 2002* provides a mechanism to manage and regulate disclosures made to and against a public body in the public interest. It also protects those who make bona fide disclosures.

In compliance with the Act, Council has policies and procedures to deal with such disclosures which may be obtained from Council's website or at the Civic Centre. Pursuant to the requirements of Section 86 of the *Public Interest Disclosures Act 2002*, Council provides the following information relating to actions taken under the Act during the 2022/23 financial year.

Section of PID Act	Disclosure Requirement	Reportable matters
86(b)	Number and types of disclosures made to the public body during the year and the number of those disclosures that the public body determines to be public interest disclosures.	Nil
86(c)	Number of disclosures determined by the public body to be public interest disclosures that it investigated during the year.	Nil
86(d)	Number and types of disclosed matters referred to the public body during the year by the Ombudsman.	Nil
86(e)	Number and types of disclosed matters referred during the year by the public body to the Ombudsman to investigate.	Nil
86(f)	Number and types of investigations of disclosed matters taken over by the Ombudsman from the public body during the year.	Nil
86(g)	Number and types of disclosed matters that the public body has decided not to investigate during the year.	Nil
86(h)	Number and types of disclosed matters that were substantiated on investigation and the action taken on completion of the investigations.	Nil
86(i)	Any recommendations of the Ombudsman under this Act that relate to the public body.	Nil



# Financial Report



## AUDIT PANEL CHAIRMAN'S REPORT

### Kingborough Council Audit Panel Report for the Financial Year Ended 2023

#### Composition and Attendance:

During the financial year ended 30th June 2023, the members of the Panel were:

Panel Member	Period	Capacity
Paul McTaggart	Full Year	Independent Chairman
Paul Viney	Full Year	Independent Member
Colette Millar	Full Year	Independent Member
Councillor Flora Fox	July to October 2022	Councillor Member
Councillor Christian Street	July to October 2022	Councillor Member
Councillors Clare Glade-Wright	December 2022 to June 2023	Councillor Member
Councillor David Bain	December 2022 to June 2023	Councillors Member

The Panel met five times in the financial year ended 30 June 2023 (FY2022: Met five times) with attendance by management, including the General Manager, Chief Financial Officer, Manager Finance, Director Information Services and various other Council employees as required.

External Auditors from the Tasmania Audit Office ("TAO") with their contractors Crowe and representatives of our Internal Auditors (WLF Accounting & Advisory – "WLF") attended the Audit Panel's meetings on an "as required" basis.

Panel Member Meeting Attendance:	5 Aug 2022	9 Oct 2022	9 Dec 2022	10 Feb 2023	12 May 2023	Total attended
Paul McTaggart	✓	✓	✓	✓	✓	5 from 5
Paul Viney	✓	✓	✓	✓		4 from 2
Colette Millar	✓	✓	✓		✓	4 from 5
Councillor Flora Fox		✓				1 from 2
Councillor Christian Street	✓					1 from 2
Councillor Clare Glade-Wright			✓	✓	✓	3 from 3
Councillor David Bain			✓	✓	✓	3 from 3

#### Key Activities as per the Charter

##### Risk Management

A number of "deep risk dives" were completed during the year.

In October there was a Strategic risk register review and presentation of Data Security from the Chief Information Officer.

At the December 2022 meeting there was a review of emerging and operational risks

The Risk Framework was reviewed by the Panel during the year with only minor changes required.

With the Council a risk workshop was performed on 23 January 2023 facilitated by WLF.

**Insurance**

The Panel reviewed the current insurance arrangements with the brokers JLT.

**Fraud Control**

The Panel at their December 2022 meeting reviewed the fraud control plans and associated policies. These then went to Council for approval.

**Compliance**

There was review of the legislative compliance by the Panel. This is done via the compliance checklists that management complete.

A legal claims list was reviewed by the Panel.

**Internal Audit**

There were a number of internal audits performed by WLF from the approved Strategic Internal audit Plan;

- Business Continuity (October 2022);
- Climate Change (December 2022);
- Project Management (February 2023); and
- WHS Licensing & Certification (May 2023).

*Internal Audit Plan*

A new three-year Internal Audit Plan was presented and approved at the May 2023 meeting.

*Other Internal Audit Areas*

The Panel continues to review the performance of Internal Audit with an Effectiveness Form received after each report. These showed the audits met or exceeded the expectations of management.

In accordance with good governance the Panel met separately with the Internal Auditors (WLF) without management present.

**External Audit and Financial Statements**

Crowe completed the external audit on behalf of the Tasmanian Audit Office (TAO) (i.e. as a subcontractor). Crowe with TAO attended two Audit Panel meetings during the year. The Audit Panel also met separately with members of both Crowe and the TAO audit team during the year.

As in previous years a Stakeholder engagement meeting was held by the Tasmanian Audit Office with the Mayor, General Manager, and the Chair of the Audit Panel in January 2023.

*FY2022 External Audit*

The Panel reviewed and endorsed the signing of the financial statements (and accompanying Management Representation Letters) for the financial year ending June 2022 by the General Manager and Chief Financial Officer at its meetings in August 2022.



*FY2023 External Audit*

The 2022/23 Financial Audit Services Strategy was outlined by Crowe and TAO at the May 2023 meeting.

The Panel considered all reports received from the TAO and Crowe on their activities undertaken in reviewing and auditing the control environment in order to assess the quality and effectiveness of the internal control systems. All matters raised are being monitored to ensure they are being addressed by management.

**Other Activities in 2022/23**

Review of the following;

- Audit Panel Performance;
- Audit Panel Charter;
- Asset Infrastructure Reconciliation and Depreciation Protocols; and
- Gift Registers.

Paul McTaggart  
Chair  
Kingborough Audit Panel

## ANALYSIS OF THE ANNUAL FINANCIAL REPORT

The Annual Financial Report for 30 June 2023 is attached as an Appendix to the Annual Report.

The Financial Report meets the requirements of the *Local Government Act 1993* and Australian Accounting Standards and has been audited by the Tasmanian Audit Office.

When evaluating the financial performance of the Council, it is important to distinguish between recurring income and expenditure versus capital income and expenditure, to get a true picture of the underlying financial performance.

The Statement of Comprehensive Income shows a net surplus for 2022/23 of \$12.021 million, before other comprehensive income adjustments. If capital and non-recurring income and expenses of \$12.107 million are eliminated, the underlying financial performance is a deficit of \$0.086 million.

The results for the previous year 2021/22 was an underlying deficit of \$0.396 million.

Council's Long Term Financial Plan (LTFP) was adopted by Council in June 2023. The LTFP covers a 10-year planning horizon and is an important part of Council's overall financial management framework.

The key principles underpinning the LTFP are:

- Council's finances are managed responsibly on behalf of the residents and ratepayers of Kingborough.
- Resources are allocated to activities and services which generate maximum community benefit.
- Future population growth is supported by an infrastructure renewal program and development of new infrastructure.
- A strong municipal economy supports business activity and facilitates higher commercial rate revenue.

- Unexpected events are mitigated by risk management practices and by maintaining a robust financial position.
- Accountability, transparency and good governance underpin the development, implementation and reporting on fiscal objectives.

The Statement of Financial Position at 30 June 2023 shows an increase in total assets from \$780 million to \$857 million. This increase was primarily due to an increase in infrastructure assets.

The Statement of Cash Flows shows a cash decrease of \$11.67 million during 2022/23 resulting in cash of \$11.86 million at 30 June 2023. The decrease in cash results from a large capital expenditure program and the retirement of some borrowings.

## INDEPENDENT AUDITOR'S REPORT



### Independent Auditor's Report

#### To the Councillors of Kingborough Council

#### Report on the Audit of the Financial Report

### Opinion

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

In my opinion, the accompanying financial report:

- (a) presents fairly, in all material respects, the Group'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 the Group in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial report in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

My audit responsibility does not extend to the budget figures included in the financial report, the asset renewal funding ratio disclosed in note 43(f), nor the Significant Business Activities disclosed in note 42 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
<b>Valuation of property and infrastructure</b> <i>Refer to notes 22 and 44</i>	
<p>At 30 June 2023, Council's assets included land, land under roads, buildings, and infrastructure assets, such as roads and bridges, stormwater and minor infrastructure assets valued at fair value totalling \$688.38 million. The fair values of these assets are based on market values 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 that carrying values reflect fair values.</p> <p>At the commencement of the financial year, Council undertook a full revaluation of stormwater. At balance date, indexation was applied to roads and bridges, buildings, stormwater and minor infrastructure assets. 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"> <li>Assessing the scope, expertise and independence of experts engaged to assist in the valuations.</li> <li>Evaluating the appropriateness of the valuation methodology applied to determine fair values.</li> <li>Critically assessing assumptions and other key inputs into the valuation model.</li> <li>Reviewing the mathematical accuracy of valuation model calculations.</li> <li>Evaluating indexation applied to assets between formal valuations.</li> <li>Reviewing the reconciliation of asset balances in the general ledger to the underlying fixed asset register.</li> <li>Evaluating the adequacy of relevant disclosures in the financial report, including those regarding key assumptions used.</li> </ul>

### Responsibilities of the General Manager for the Financial Report

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Report**

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

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

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

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

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



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

12 October 2023  
Hobart



## ANNUAL FINANCIAL REPORT

Kingborough Council  
2022-2023 Financial Report

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### Certification of the Consolidated Financial Report

The Consolidated financial report presents fairly the financial position of the Kingborough 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.



Mr Gary Arnold  
General Manager

Date: 11/10/2023

# Kingborough Council Consolidated Financial Report Table of Contents

## CONSOLIDATED FINANCIAL REPORT

### Consolidated Financial Report

Consolidated Statement of Comprehensive Income

Consolidated Statement of Financial Position

Consolidated Statement of Cash Flows

Consolidated Statement of Changes in Equity

### Notes to Financial Report

Introduction

Note 1 Overview

Note 2 Functions/Activities of the Council

Note 3 Rates and fire levies

Note 4 Statutory fees and fines

Note 5 User fees

Note 6 Grants

Note 7 Contributions

Note 8 Interest

Note 9 Other income

Note 10 Investment revenue from water corporation

Note 11 Net gain (loss) on disposal of property, infrastructure, plant and equipment

Note 12 Employee benefits

Note 13 Material and services

Note 14a Depreciation and amortisation

Note 14b Finance costs

Note 14c Impairment of receivables

Note 15 Other expenses and levies to state government

Note 16 Underlying Result

Note 17 Investment in associates

Note 18 Investment in water corporation

Note 19 Cash and cash equivalents

Note 20 Trade and other receivables

Note 21 Other assets

Note 22 Property, infrastructure, plant and equipment

Note 23a Intangible assets

Note 23b Right-of-use assets

Note 24 Trade and other payables

Note 25 Trust funds and deposits

Note 26a Provisions

Note 26b Lease liabilities

Note 26c Contract liabilities

Note 27 Interest-bearing loans and borrowings

Note 28 Reserves

Note 29 Reconciliation of cash flows from operating activities to surplus (deficit)

Note 29a Reconciliation of liabilities arising from financing activities

Note 30 Reconciliation of cash and cash equivalents

Note 31 Financing arrangements

Note 32 Subsidiaries

Note 33 Superannuation

Note 34 Commitments

Note 35 Contingent liabilities

Note 36 Financial instruments

Note 37 Auditors' remuneration

Note 38 Events occurring after balance date

Note 39 Related party transactions

Note 40 Special committees and other activities

Note 41 Other significant accounting policies and new accounting standards

Note 42 Significant business activities

Note 43 Management indicators

Note 44 Fair value measurement

Note 45 Material budget variations

**Consolidated Statement of Comprehensive Income  
For the Year Ended 30 June 2023**

	Note	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
<b>Income from continuing operations</b>				
<b>Recurrent Income</b>				
Rates and fire levies	3	35,844	36,180	33,970
Statutory fees and fines	4	2,563	2,128	2,390
User fees	5	3,414	3,777	3,036
Grants - operating	6(a)	2,989	4,147	3,971
Contributions - cash	7(a)	223	201	445
Interest	8	90	639	77
Other income	9	2,418	2,133	2,888
Investment revenue from Water Corporation	10	1,440	1,478	1,478
		<b>48,981</b>	<b>50,683</b>	<b>48,254</b>
<b>Capital Income</b>				
Capital grants received specifically for new or upgraded assets	6(b)	5,100	8,237	2,155
Contributions - non-monetary assets	7(b)	1,000	2,610	211
Initial recognition of infrastructure assets	7(c)	-	(127)	2,495
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	11(a)	-	458	321
Carrying amount of assets retired	11(b)	(400)	(434)	(539)
Share of net profits/(losses) of investment in associate	17	250	1,069	607
<b>Total income from continuing operations</b>		<b>54,931</b>	<b>62,496</b>	<b>53,504</b>
<b>Expenses from continuing operations</b>				
Employee benefits	12	(18,010)	(18,328)	(16,858)
Materials and services	13	(11,922)	(12,864)	(12,148)
Depreciation and amortisation	14(a)	(12,383)	(12,565)	(12,090)
Finance costs	14(b)	(98)	(99)	(99)
Impairment of receivables	14(c)	-	-	-
Other expenses	15(a)	(4,441)	(4,767)	(5,267)
Fire levies	15(b)	(1,863)	(1,853)	(1,785)
<b>Total expenses from continuing operations</b>		<b>(48,717)</b>	<b>(50,476)</b>	<b>(48,247)</b>
<b>Net surplus / (deficit)</b>	16	<b>6,214</b>	<b>12,021</b>	<b>5,257</b>
<b>Other comprehensive income</b>				
<b>Items that will not be reclassified to surplus or deficit</b>				
Fair value adjustment on equity investment assets	18	-	2,799	2,534
Net asset revaluation increment (decrement)	28	-	69,024	101,468
<b>Comprehensive result</b>		<b>6,214</b>	<b>83,843</b>	<b>109,259</b>

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



**Consolidated Statement of Financial Position**  
**As at 30 June 2023**

	Note	2023 \$'000	2022 \$'000
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	19	11,864	23,538
Trade and other receivables	20	1,916	1,093
Other assets	21	86	82
<b>Total current assets</b>		<b>13,867</b>	<b>24,713</b>
<b>Non-current assets</b>			
Investment in associates	17	5,125	4,056
Investment in Water Corporation	18	95,488	92,689
Trade and other receivables	20	278	316
Property, infrastructure, plant and equipment	22	741,932	657,876
Intangible assets	23(a)	237	298
Right-of-use assets	23(b)	767	128
<b>Total non-current assets</b>		<b>843,828</b>	<b>755,363</b>
<b>Total assets</b>		<b>857,694</b>	<b>780,076</b>
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	24	5,488	4,406
Trust funds and deposits	25	1,726	1,718
Provisions	26(a)	2,619	2,408
Lease Liabilities	26(b)	47	64
Contract Liabilities	26(c)	1,138	3,303
Interest-bearing loans and borrowings	27	14,623	5,600
<b>Total current liabilities</b>		<b>25,640</b>	<b>17,499</b>
<b>Non-current liabilities</b>			
Provisions	26(a)	1,212	1,612
Lease Liabilities	26(b)	721	66
Interest-bearing loans and borrowings	27	2,100	16,723
<b>Total non-current liabilities</b>		<b>4,033</b>	<b>18,401</b>
<b>Total liabilities</b>		<b>29,673</b>	<b>35,899</b>
<b>Net Assets</b>		<b>828,021</b>	<b>744,177</b>
<b>Equity</b>			
Accumulated surplus		305,768	293,534
Reserves	28	522,253	450,643
<b>Total Equity</b>		<b>828,021</b>	<b>744,177</b>

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

**Consolidated Statement of Cash Flows**  
**For the Year Ended 30 June 2023**

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
<b>Cash flows from operating activities</b>			
Rates and fire levies		36,019	34,073
Statutory fees and fines		2,128	2,390
User fees		3,777	3,036
Grants		1,981	5,491
Developer contributions		201	444
Other cash inflows, incl. reimbursements		1,480	2,921
Investment revenue from Water Corporation		1,478	1,478
Interest received		639	77
Payments to suppliers		(16,620)	(16,057)
Payments to employees		(18,453)	(16,254)
Finance costs		(97)	(97)
Payments of fire levies		(1,853)	(1,785)
<b>Net cash provided by operating activities</b>	29	<b>10,681</b>	<b>15,716</b>
<b>Cash flows from investing activities</b>			
Proceeds from sale of property, infrastructure, plant and equipment		872	830
Capital grants		8,237	2,155
Payments for property, infrastructure, plant and equipment		(25,836)	(18,697)
<b>Net cash used in investing activities</b>		<b>(16,727)</b>	<b>(15,712)</b>
<b>Cash flows from financing activities</b>			
(Advances) repayments for community organisation loans		39	41
Repayment of lease liabilities (principal repayments)		(67)	(102)
Repayment of interest bearing loans and borrowings		(5,599)	-
<b>Net cash provided by financing activities</b>		<b>(5,627)</b>	<b>(61)</b>
Net increase (decrease) in cash and cash equivalents		(11,673)	(57)
Cash and cash equivalents at the beginning of the financial year		23,538	23,595
<b>Cash and cash equivalents at the end of the financial year</b>	19	<b>11,865</b>	<b>23,538</b>
<b>Financing arrangements</b>	31		
<b>Restrictions on cash assets</b>	19		

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

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

	Note	Total 2023 \$'000	Accumulated Surplus 2023 \$'000	Asset Revaluation Reserve 2023 \$'000	Fair Value Reserve 2023 \$'000	Other Reserves 2023 \$'000
<b>2023</b>						
Balance at beginning of the financial year		744,177	293,534	456,226	(19,043)	13,460
Surplus / (deficit) for the year		12,021	12,021	-	-	-
Other Comprehensive Income:						
Net asset revaluation increment(decrement)	28	69,289	-	69,289	-	-
Fair value adjustment on equity investment assets	18	2,799	-	-	2,799	-
Transfers between reserves and accumulated surplus		(265)	213	(265)	-	(213)
<b>Balance at the end of the financial year</b>		<b>828,021</b>	<b>305,768</b>	<b>525,250</b>	<b>(16,244)</b>	<b>13,247</b>
<b>2022</b>						
Balance at beginning of the financial year		634,918	285,741	354,758	(21,577)	15,996
Surplus / (deficit) for the year		5,257	5,257	-	-	-
Other Comprehensive Income:						
Net asset revaluation increment(decrement)	28	102,522	-	102,522	-	-
Fair value adjustment on equity investment assets	18	2,534	-	-	2,534	-
Transfers between reserves and accumulated surplus		(1,054)	2,536	(1,054)	-	(2,536)
<b>Balance at the end of the financial year</b>		<b>744,177</b>	<b>293,534</b>	<b>456,226</b>	<b>(19,043)</b>	<b>13,460</b>

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



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

**Note 1 Overview**

**(a) Reporting Entity**

- (i) The Kingborough Council was established in 1908 by an Order of the Governor in Council and is a body corporate with perpetual succession and a common seal. Council's main office is located at 15 Channel Highway, Kingston.
- (ii) The functions of Council in accordance with the *Local Government Act 1993* are to:
- provide for the health, safety and welfare of the community;
  - to represent and promote the interests of the community;
  - provide for the peace, order and good governance in the municipal area.

**(b) Basis of accounting**

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

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

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

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

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 (Note 46).

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management and material subsidiaries and joint ventures, have been included in this financial report. All transactions between these entities and Council have been eliminated in full. Details of entities not included in this financial report based on their materiality are detailed in note 40.

*Consolidation*

The financial report has been prepared as a consolidated report to include all the external transactions for Kingborough Waste Services Pty Ltd. Full provision to accommodate AASB 10 Consolidated Financial Statements has not been applied due to immateriality.

*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 12 and note 26.

*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 33.

*Fair value of property, infrastructure, plant & equipment*

Assumptions and judgements are utilised in determining the fair value of Council's property, plant and equipment including useful lives and depreciation rates. These assumptions are discussed in notes 14 (a) and in note 22.

*Investment in water corporation*

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 10 and in note 18.

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

**Note 2 Functions/Activities of the Council**

(a) Revenues, expenses and assets have been attributed to the following functions. Details of those functions are set out in Note 2(c).

	Grants	Other	Total Revenue	Total Expenditure	Surplus/ (Deficit)	Assets
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Government and administration						
2022-2023	12,040	37,833	49,873	10,862	39,011	5,254
2021-2022	5,452	35,622	41,074	10,456	30,618	5,274
Roads, streets and bridges						
2022-2023	-	231	231	12,404	(12,172)	370,769
2021-2022	-	1,082	1,082	12,243	(11,161)	348,327
Drainage						
2022-2023	-	1,480	1,480	2,357	(878)	149,031
2021-2022	-	1,417	1,417	1,648	(231)	95,621
Waste management						
2022-2023	-	5,077	5,077	4,808	269	-
2021-2022	-	4,346	4,346	4,296	51	-
Environmental health						
2022-2023	81	223	303	1,876	(1,572)	-
2021-2022	146	237	383	1,750	(1,367)	-
Planning services						
2022-2023	-	647	647	2,530	(1,883)	-
2021-2022	-	764	764	2,341	(1,577)	-
Building control						
2022-2023	-	659	659	806	(146)	-
2021-2022	-	697	697	739	-43	-
Community amenities						
2022-2023	-	418	0	1,068	(1,068)	183,494
2021-2022	-	418	122	1,188	(1,066)	179,111
Community services						
2022-2023	29	504	533	2,119	(1,586)	-
2021-2022	18	548	567	1,923	(1,356)	-
Recreation facilities						
2022-2023	234	1,580	1,814	9,566	(7,752)	33,384
2021-2022	-	1,273	1,273	6,608	(5,335)	29,543
Other - not attributable						
2022-2023	-	1,878	1,878	2,081	(203)	115,762
2021-2022	510	974	1,484	5,055	(3,571)	122,201
<b>Total</b>						
<b>2022-2023</b>	<b>12,384</b>	<b>50,530</b>	<b>62,497</b>	<b>50,476</b>	<b>12,021</b>	<b>857,694</b>
<b>2021-2022</b>	<b>6,126</b>	<b>47,378</b>	<b>53,504</b>	<b>48,247</b>	<b>4,961</b>	<b>780,076</b>

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

#### Note 2 Functions/Activities of Council (cont.)

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

	2023 \$'000	2022 \$'000
Current assets	13,867	24,713
Non-current assets	843,828	755,363
	<b>857,694</b>	<b>780,076</b>

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

*Governance and administration*

Operation and maintenance of council chambers, administration offices, and councillors.

*Roads, streets and bridges*

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

*Drainage*

Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping 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 renewal programs.

*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 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 \$'000	2022 \$'000
<b>Note 3 Rates and fire levies</b>		
Council uses Capital Value (CV) as the basis of valuation of all properties in the municipality.		
An assessed capital valuation is an assessment of the property value, at a specific date and in accordance with legislation. The Valuer-General determines the CV under the <i>Valuation of Land Act 2001</i> .		
The valuation base used to calculate general rates for 2022/23 was \$13,283 million (2021/22 \$10,187 million). The 2022/22 residential rate in the capital value dollar was 0.00199336 (2021/22: 0.00244415).		
General rate	27,786	26,471
Stormwater rate	1,480	1,417
Garbage charge	5,005	4,295
<b>Total rates</b>	<b>34,270</b>	<b>32,183</b>
Volunteer brigade fire district service levy	1,077	999
Permanent brigade fire district service levy	452	425
General land fire service levy	381	362
<b>Total fire levies</b>	<b>1,909</b>	<b>1,786</b>
<b>Total rates and fire levies</b>	<b>36,180</b>	<b>33,970</b>
The date of the latest general revaluation of land for rating purposes within the municipality was 1 July 2021, and the valuation was applied in the rating year commencing 1 July 2022.		
<b>Accounting policy</b> 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.		
<b>Note 4 Statutory fees and fines</b>		
Dog registration fees & fines	350	344
Building & plumbing fees	651	688
Property & rating certificates	257	284
Planning & subdivision fees	644	760
Health fees & licenses	127	133
Recovered legal & collection costs	99	181
<b>Total statutory fees and fines</b>	<b>2,128</b>	<b>2,390</b>
<b>Accounting policy</b> 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.		
<b>Note 5 User fees</b>		
Revenues from Kingborough Sports Centre	1,083	928
Waste disposal charges	2,127	1,549
Rentals & leasing fees	280	233
Other charges	287	326
<b>Total user fees</b>	<b>3,777</b>	<b>3,036</b>

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

	2023	2022
	\$'000	\$'000

**Note 5 User fees (continued)**

**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.

Where an upfront fee is charged such as membership fees for the leisure centre, the fee is recognised on a straight-line basis over the expected life of the membership.

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.

**Operating leases as lessor**

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

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

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

Where leases are commercial agreements, 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 6 Grants**

Grants were received in respect of the following:

**Summary of grants**

Federally funded grants	5,483	3,923
State funded grants	6,864	2,128
Others	37	75
<b>Total</b>	<b>12,384</b>	<b>6,126</b>

**(a) Operational Grants**

Commonwealth Government Financial Assistance Grants	3,773	3,288
Bruny Island Boat Shed	9	77
Bruny Island Destinations Action Plan	34	55
Regional Cat Management	1	73
City Deal Funds	206	275
Community Recovery Grants	-	1
Community Road Safety Grant	-	9
National Disaster Resilience Grant	12	-
Local Roads and Community Infrastructure	-	110
Other	112	84
<b>Total operational grants</b>	<b>4,147</b>	<b>3,971</b>

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

	2023	2022
	\$'000	\$'000
<b>(b) Capital grants received specifically for new or upgraded assets</b>		
Commonwealth 'Roads to Recovery' Fund	-	596
Bruny Island Visitor Economy Roads Package	332	911
Whitewater Creek Track	455	-
Beach Road Footpath		340
Summerleas Road Underpass	45	-
Local Roads and Community Infrastructure	1,694	(71)
City Deal Funds	4,919	-
Kingston MTB Pump Track	261	2
Woodbridge Foreshore Walk	100	-
Kingston Beach Fishing Platform Construction	125	-
Kingston Rivulet Flood Mitigation	197	-
Other	108	377
<b>Total capital grants</b>	<b>8,237</b>	<b>2,155</b>
<b>(c) Unspent grants and contributions</b>		
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:		
<b>Operating</b>		
Balance of unspent funds at 1 July	86	198
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-
Add: Funds received and not recognised as revenue in the current year	53	75
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(57)	(187)
Balance of unspent funds at 30 June	<b>82</b>	<b>86</b>
<b>Capital</b>		
Balance of unspent funds at 1 July	3,192	1,567
Add: Funds recognised as revenue in the reporting year but not yet spent in accordance with the conditions	-	-
Add: Funds received and not recognised as revenue in the current year	705	2,570
Less: Funds recognised as revenue in previous years that have been spent during the reporting year	-	-
Less: Funds received in prior year but revenue recognised and funds spent in current year	(2,841)	(945)
Balance of unspent funds at 30 June	<b>1,056</b>	<b>3,192</b>
<b>Total unspent funds</b>	<b>1,138</b>	<b>3,278</b>



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

	2023	2022
	\$'000	\$'000

**Note 6 Grants (continued)**

**Accounting policy**

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

The performance obligations are varied based on the agreement, but include projects, events and asset construction.

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

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

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

In both years the Commonwealth has made early payment instalments for the following year. The early receipt of instalments resulted in Commonwealth Government Financial Assistance Grants being above that originally budgeted in 2021-22 by \$2.98m, (2020-21, \$1.99m). This has impacted the Consolidated Statement of Comprehensive Income resulting in the Surplus/(deficit) being higher by the same amount.

**Note 7 Contributions**

**(a) Cash**

Capital works projects	27	30
Payments in lieu of Public Open Space	89	324
Tree Preservation	85	88
Manor Gardens Club	-	3
<b>Total</b>	<b>201</b>	<b>445</b>

**(b) Non-monetary assets - gifted**

Roads & footpaths	2,610	211
<b>Total</b>	<b>2,610</b>	<b>211</b>

**(c) Non-monetary assets - other**

Initial recognition of infrastructure assets	(127)	2,495
<b>Total Contributions</b>	<b>2,684</b>	<b>3,151</b>

**Accounting policy**

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

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

	2023	2022
	\$'000	\$'000
<b>Note 8 Interest</b>		
Interest on financial assets	639	77
<b>Total</b>	<b>639</b>	<b>77</b>
<b>Accounting policy</b>		
<b>Interest income</b>		
Interest is recognised progressively as it is earned.		
<b>Note 9 Other income</b>		
Charges for external works	247	1,100
Refund of motor tax	259	244
Other revenues	371	331
Pensioner Rate Remissions (State Government)	1,256	1,213
<b>Total other income</b>	<b>2,133</b>	<b>2,888</b>
<b>Accounting policy</b>		
<b>Charges for external works</b>		
Income from external works is recorded as revenue once the external works have been completed and payment is due or received.		
<b>Other income</b>		
Income from other revenue sources is recorded as revenue on the receipt of funds.		
<b>Note 10 Investment revenue from water corporation*</b>		
Dividend revenue	1,478	1,478
<b>Total investment revenue from water corporation</b>	<b>1,478</b>	<b>1,478</b>
*Taswater has paid an additional dividend of \$246k in 2022/23 to compensate Council for lost dividends during the COVID pandemic. It is expecting to pay this amount every year for the next four years.		
<b>Accounting policy</b>		
<b>Investment revenue</b>		
Dividends and other investment revenue is recognised when Council's right to receive payment is established.		
<b>Note 11 Net gain/(loss) on disposal of property, infrastructure, plant and equipment</b>		
<b>(a) Proceeds of sale:</b>		
Plant & vehicles	336	413
Land & Buildings	536	387
<b>Total</b>	<b>872</b>	<b>800</b>
<b>Written down value of assets disposed</b>		
Plant & vehicles	253	245
Land & Building	161	234
<b>Total</b>	<b>414</b>	<b>479</b>
<b>Net Gain (Loss)</b>	<b>458</b>	<b>321</b>
<b>(b) Carrying amount of assets retired</b>		
Buildings	(49)	-
Road pavements	(272)	(388)
Stormwater drainage	(113)	(145)
Reserves	-	(6)
<b>Total</b>	<b>(434)</b>	<b>(539)</b>
<b>Accounting policy</b>		
<b>Gains and losses on asset disposals</b>		
The profit or loss on sale of an asset is determined when control of the asset has irrevocably passed to the buyer.		

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

	2023	2022
	\$'000	\$'000
<b>Note 12 Employee benefits</b>		
Wages and salaries	16,039	14,522
Workers compensation	263	239
Superannuation	1,919	1,773
Payroll Tax	1,045	969
Other	8	10
<b>Total</b>	<b>19,274</b>	<b>17,513</b>
Less: Capitalised amounts	(946)	(655)
<b>Total employee benefits</b>	<b>18,328</b>	<b>16,858</b>

**Accounting policy**

**Employee benefits**

Expenses are recognised in the Consolidated 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.

The Employee benefits capitalised shows the amount of salary and wages included in capital projects.

**Note 13 Materials and services**

Building maintenance	9	17
Consultants	390	377
Contract and materials	10,102	9,788
Fuel and oil	512	420
IT consumables	536	358
Plant and vehicles maintenance	292	192
Utilities	1,023	996
<b>Total materials and services</b>	<b>12,864</b>	<b>12,148</b>

**Accounting policy**

**Materials and services expense**

Expenses are recognised in the Consolidated 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
<b>Note 14(a) Depreciation and amortisation</b>		
Roads and Bridges	7,307	7,562
Stormwater	1,940	1,241
Buildings	1,493	1,452
Plant, Machinery and Equipment	964	915
Minor Infrastructure	533	543
Fixtures, Fittings, Furniture, and Computers	61	59
Computers and telecommunications	141	142
<b>Total depreciation</b>	<b>12,439</b>	<b>11,914</b>
<b>Intangible assets</b>		
Intangible assets	61	74
Right-of-use of assets	64	102
<b>Total depreciation and amortisation</b>	<b>12,565</b>	<b>12,090</b>

**Accounting policy**

**Depreciation and amortisation expense**

Expenses are recognised in the Consolidated 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.

Buildings, plant and equipment, infrastructure 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 of 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 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 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 periods used are listed below and are consistent with prior years:

	Period
Buildings	
buildings	10 - 120 years
building improvements	10 - 120 years
Plant and Equipment	
plant, machinery and equipment	7 - 10 years
fixtures, fittings and furniture	5 - 15 years
computers and telecommunications	4 - 5 years
Roads	
road pavements and seals	10 - 80 years
road substructure	50 - 100 years
road formation and earthworks	200 years
road kerb, channel and minor culverts	80 years
Bridges	
timber	30 years
bridges concrete and steel	100 years
Stormwater	
pits	100 years
pipes	100 years

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

	2023	2022
	\$'000	\$'000
<b>Note 14(a) Depreciation and amortisation (continued)</b>		
Other Infrastructure		
paths		15 - 80 years
recreational, leisure and community facilities		10 - 60 years
parks, open space and streetscapes		5 - 60 years
off street car parks		40 - 100 years
Intangible assets		
intangible assets		5 - 10 years
Right-of-use of assets		
Right-of-use of assets		4 - 10 years

<b>Note 14(b) Finance Costs</b>		
Interest - Borrowings	98	97
Interest - Lease Liability	1	2
<b>Total</b>	<b>99</b>	<b>99</b>
Less capitalised borrowings on qualifying assets	-	-
<b>Total finance costs</b>	<b>99</b>	<b>99</b>
Rate used to capitalise finance costs		

**Accounting policy**

**Finance expense**

Expenses are recognised in the Consolidated 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 year.

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

<b>Note 14(c) Impairment of receivables</b>		
Other Debtors	-	-
Total impairment of receivables	-	-

**Accounting policy**

**Impairment expense**

Expenses are recognised when Council has determined there to be an increase in the credit risk of a financial asset since initial recognition. Council's policy and events giving rise to impairment losses are disclosed in note 20.

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

	2023	2022
	\$'000	\$'000
<b>Note 15 Other expenses and Levies to State Government</b>		
<b>(a) Other expenses</b>		
External Audit Remuneration (Tasmanian Audit Office)	48	48
Councillors Allowances & Expenses (refer Note 39)	711	481
Land Tax	531	331
Liability and Property Insurance	614	587
Rate Remissions	14	11
Government funded rate remissions	1,267	1,211
Legal Fees	164	201
Tourism	14	7
Valuation Fees	167	271
Advertising & Marketing	125	118
Bank Charges	95	94
Printing	22	32
Refunds	51	46
Subscriptions	102	85
Postage	100	83
Provision for Rehabilitation	(400)	800
Bruny Island Visitor Engagement Program	175	-
Other expenses	967	860
<b>Total other expenses</b>	<b>4,767</b>	<b>5,267</b>
<b>(b) Levies to State Government</b>		
Tasmanian Fire Service Contribution	1,853	1,785

**Accounting policy**

**Other expenses**

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

**Note 16 Underlying result**

Council's underlying result for the period is calculated by excluding items included in the operating surplus (deficit) which are either capital in nature, non-recurring, or the result of contributions received in advance.

Surplus / (Deficit)	12,021	5,257
<i>exclude</i>		
Capital grants	(8,237)	(2,155)
Contributions - non-monetary assets	(2,610)	(211)
Contributions - capital projects	(27)	(30)
Initial recognition of infrastructure assets	127	(2,495)
Profit on sale of land	(375)	(153)
<i>Grant received in advance</i>		
Grants paid in 2021/22 relating to 2022/23	1,995	1,213
Grants paid in 2022/23 relating to 2023/24	(2,979)	(1,995)
<b>Underlying Surplus (Deficit)</b>	<b>(86)</b>	<b>(568)</b>



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

	2023	2022
	\$'000	\$'000
<b>Note 17 Investment in associates</b>		
Investments in associates accounted for by the equity method are:		
Copping Refuse Disposal Site Joint Authority (CRDSJA) - 20%	4,593	3,606
Investment in Copping C-Cell Pty Ltd as Trustee (Trust) - 8%	532	450
<b>Total</b>	<b>5,125</b>	<b>4,056</b>
<i>Background</i>		
Council has a 20% (2020/21: 20%) ownership interest in the Authority, being a landfill refuse disposal facility.		
Council has a 8% (2020/21: 8%) ownership in Copping C-Cell Pty Ltd.		
Council uses the equity method to account for its interest.		
<b>Summarised financial information on CRDSJA:</b>		
Current assets	17,107	12,099
Non-current assets	22,674	23,609
Total assets	39,781	35,708
Current liabilities	(4,422)	(2,456)
Non-current liabilities	(9,753)	(12,985)
Total liabilities	(14,175)	(15,441)
Net Assets	25,606	20,267
Minority Interests	(2,641)	(2,237)
Equity Attributable to Owners	22,965	18,030
<b>Share of associates' net assets</b>	<b>4,593</b>	<b>3,606</b>
Total Income	20,631	13,493
Net result	4,646	1,033
Share of associates' result after tax	929	207
Additional equity injection	57	323
<b>Total adjustment in Statement of Comprehensive Income</b>	<b>986</b>	<b>530</b>
<b>Summarised financial information on the Trust:</b>		
Current assets	2,450	1,687
Non-current assets	8,413	8,433
Total assets	10,863	10,120
Current liabilities	(625)	(622)
Non-current liabilities	(3,581)	(3,879)
Total liabilities	(4,206)	(4,501)
Net Assets	6,656	5,619
<b>Share of associates' net assets</b>	<b>532</b>	<b>450</b>
Total Income	2,146	1,603
Net result	1,037	695
Share of associates' result after tax	83	56
Year End Adjustment to Trust Accounts	-	22
<b>Total adjustment in Statement of Comprehensive Income</b>	<b>83</b>	<b>78</b>

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

	2023	2022
	\$'000	\$'000

**Note 17 Investment in associates (continued)**

**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 Consolidated Statement of Comprehensive Income.

**Note 18 Investment in water corporation**

Opening Balance	92,689	90,155
Change in fair value of investment	2,799	2,534
<b>Total investment in water corporation</b>	<b>95,488</b>	<b>92,689</b>

Council has derived returns from the water corporation as disclosed at note 10.

Council does not have significant influence to allow it to use the equity method to account for this interest.

**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 as fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 28) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.

Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2023, Council holds a 5.45% (2021/22: 5.60%) ownership interest in TasWater which is based on Schedule 2 of the Corporation's Constitution which reflects the Council's voting rights.

**Note 19 Cash and cash equivalents**

Cash on hand	9	9
Cash at bank	6,532	6,260
Money market call account	5,323	17,269
<b>Total cash and cash equivalents</b>	<b>11,864</b>	<b>23,538</b>

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

- Specific purpose reserves (Note 28c)	13,247	13,460
- Grants received in advance (Note 26c)	1,138	3,278
- Trust funds and deposits (Note 25)	1,726	1,718
<b>Restricted Funds</b>	<b>16,111</b>	<b>18,456</b>
<b>Total unrestricted cash and cash equivalents</b>	<b>(4,247)</b>	<b>5,081</b>

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

	2023	2022
	\$'000	\$'000
<b>Note 19 Cash and cash equivalents (continued)</b>		
<b>Accounting policy</b>		
<b>Cash and cash equivalents</b>		
For the purposes of the consolidated 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.		
<b>Restricted funds</b>		
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) Contributions received for tree preservation and public open space reserves to support Council activities in those areas.		
<b>Note 20 Trade and other receivables</b>		
<b>Current</b>		
Rates debtors	243	82
Loans and advances to community organisations	9	9
Other debtors	1,194	543
GST receivable	470	460
<b>Total</b>	<b>1,916</b>	<b>1,093</b>
<b>Non-Current</b>		
Loans and advances to community organisations	278	316
<b>Total</b>	<b>278</b>	<b>316</b>
<b>Total trade and other receivables</b>	<b>2,195</b>	<b>1,409</b>
<b>Reconciliation of movement in expected credit loss</b>		
<b>Carrying amount at 1 July</b>	-	6
Amounts written off during the year	-	(6)
Amounts recovered during the year	-	-
Increase / (decrease) in provision recognised in profit or loss	-	-
<b>Carrying amount at 30 June</b>	<b>-</b>	<b>-</b>

For ageing analysis of the financial assets, refer to note 36

<b>Accounting policy</b>
<b>Trade and other receivables</b>
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. Due to the low number of trade receivables with extended past due payments, Council reviews each debt to determine an appropriate impairment assessment.
For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will be recovered when the property is next sold. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have an increase in credit risk and require review to determine whether a provision is required against the asset. 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
<b>Note 21 Other assets</b>		
<i>Current</i>		
Inventories held for distribution	86	82
<b>Total</b>	<b>86</b>	<b>82</b>

**Accounting policy**

**Inventories**

Inventories held for distribution are measured at cost adjusted when applicable for any loss of service potential. Other inventories are measured at the lower of cost and net realisable value.

Where inventories are acquired at no cost, or for nominal consideration, the cost shall be the current replacement cost as at the date of acquisition.

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

<b>Note 22</b>	<b>Property, infrastructure, plant and equipment</b>	<b>2023</b>	<b>2022</b>
		<b>\$'000</b>	<b>\$'000</b>
	<b>Summary</b>		
	at cost	60,090	70,159
	Less accumulated depreciation	(6,538)	(14,497)
		<u>53,552</u>	<u>55,662</u>
	at fair value	1,078,526	935,261
	Less accumulated depreciation	(390,146)	(333,048)
		<u>688,380</u>	<u>602,213</u>
	<b>Total</b>	<u>741,932</u>	<u>657,875</u>
	<b>Property</b>		
	<b>Land</b>		
	at fair value at 30 June	86,431	87,645
		<u>86,431</u>	<u>87,645</u>
	<b>Land under roads</b>		
	at fair value at 30 June	33,205	33,079
		<u>33,205</u>	<u>33,079</u>
	<b>Total Land</b>	<u>119,636</u>	<u>120,724</u>
	<b>Buildings</b>		
	at fair value	96,050	86,256
	Accumulated depreciation	(36,442)	(31,644)
		<u>59,608</u>	<u>54,612</u>
	<b>Total Property</b>	<u>179,244</u>	<u>175,337</u>

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

**Note 22 (a) Property, infrastructure, plant and equipment (cont.)**

	2023 \$'000	2022 \$'000
<b>Plant and Equipment</b>		
<b>Plant, machinery and equipment</b>		
at cost	10,221	9,465
Accumulated depreciation	(5,444)	(4,778)
	<u>4,777</u>	<u>4,687</u>
<b>Fixtures, fittings and furniture</b>		
at cost	922	1,096
Accumulated depreciation	(680)	(821)
	<u>242</u>	<u>275</u>
<b>Computers and telecommunications</b>		
at cost	649	585
Accumulated depreciation	(414)	(273)
	<u>235</u>	<u>312</u>
<b>Total Plant and Equipment</b>	<u>5,254</u>	<u>5,274</u>
<b>Infrastructure</b>		
<b>Roads and Bridges</b>		
at fair value	632,741	601,600
Accumulated depreciation	(281,322)	(264,821)
	<u>351,419</u>	<u>336,779</u>
<b>Stormwater</b>		
at fair value	203,004	126,681
Accumulated depreciation	(62,916)	(36,583)
	<u>140,088</u>	<u>90,098</u>
<b>Minor infrastructure</b>		
at fair value	27,095	24,870
Accumulated depreciation	(9,466)	(8,625)
	<u>17,629</u>	<u>16,245</u>
<b>Total Infrastructure</b>	<u>509,136</u>	<u>443,122</u>
<b>Work in Progress</b>		
Buildings, at cost	4,250	3,775
Other Infrastructure, at cost	15,755	13,298
Roads and Bridges, at cost	19,350	11,548
Stormwater, at cost	8,943	5,523
	<u>48,298</u>	<u>34,143</u>
<b>Total Property, Infrastructure, Plant and Equipment</b>	<u>741,932</u>	<u>657,875</u>



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

Note 22 Property, infrastructure, plant and equipment (cont.)

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 28)	Depreciation and amortisation (note 14)	Written down value of disposals	Impairment losses recognised in profit or loss	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>								
Land*	87,645	(200)	(265)	-	(161)	-	(588)	86,431
Land under roads	33,079	126	-	-	-	-	-	33,205
<b>Total land</b>	<b>120,724</b>	<b>(74)</b>	<b>(265)</b>	<b>-</b>	<b>(161)</b>	<b>-</b>	<b>(588)</b>	<b>119,636</b>
Buildings	54,612	-	5,647	(1,493)	(97)	-	939	59,608
<b>Total buildings</b>	<b>54,612</b>	<b>-</b>	<b>5,647</b>	<b>(1,493)</b>	<b>(97)</b>	<b>-</b>	<b>939</b>	<b>59,608</b>
<b>Total property</b>	<b>175,336</b>	<b>(74)</b>	<b>5,382</b>	<b>(1,493)</b>	<b>(258)</b>	<b>-</b>	<b>351</b>	<b>179,244</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	4,687	1,257	-	(963)	(204)	-	-	4,777
Fixtures, fittings and furniture	275	30	-	(62)	(1)	-	-	242
Computers and telecommunications	312	64	-	(141)	-	-	-	235
<b>Total plant and equipment</b>	<b>5,274</b>	<b>1,351</b>	<b>-</b>	<b>(1,166)</b>	<b>(205)</b>	<b>-</b>	<b>-</b>	<b>5,254</b>
<b>Infrastructure</b>								
Roads & Bridges	336,779	1,675	12,931	(7,307)	(272)	-	7,613	351,419
Stormwater	90,098	717	49,924	(1,940)	(113)	-	1,402	140,088
Minor infrastructure	16,245	12	787	(533)	-	-	1,118	17,629
<b>Total infrastructure</b>	<b>443,122</b>	<b>2,404</b>	<b>63,642</b>	<b>(9,780)</b>	<b>(385)</b>	<b>-</b>	<b>10,133</b>	<b>509,136</b>
<b>Works in progress</b>								
Buildings	3,775	845	-	-	-	-	(370)	4,250
Other Infrastructure	13,297	3,576	-	-	-	-	(1,118)	15,755
Roads and bridges	11,548	15,397	-	-	-	-	(7,594)	19,351
Stormwater	5,523	4,821	-	-	-	-	(1,402)	8,942
<b>Total works in progress</b>	<b>34,143</b>	<b>24,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(10,484)</b>	<b>48,298</b>
<b>Total property, infrastructure, plant and equipment</b>	<b>657,875</b>	<b>28,320</b>	<b>69,024</b>	<b>(12,439)</b>	<b>(848)</b>	<b>-</b>	<b>-</b>	<b>741,932</b>

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

**Note 22 Property, infrastructure, plant and equipment (cont.)**

2022	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 28)	Depreciation and amortisation (note 14)	Written down value of disposals	Impairment losses recognised in profit or loss	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Property</b>								
Land	53,831	3,514	30,534	-	(234)	-	-	87,645
Land under roads	36,514	-	(3,435)	-	-	-	-	33,079
<b>Total land</b>	<b>90,345</b>	<b>3,514</b>	<b>27,099</b>	<b>-</b>	<b>(234)</b>	<b>-</b>	<b>-</b>	<b>120,724</b>
Buildings	51,686	7	4,351	(1,452)	-	-	20	54,612
<b>Total buildings</b>	<b>51,686</b>	<b>7</b>	<b>4,351</b>	<b>(1,452)</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>54,612</b>
<b>Total property</b>	<b>142,031</b>	<b>3,521</b>	<b>31,450</b>	<b>(1,452)</b>	<b>(234)</b>	<b>-</b>	<b>20</b>	<b>175,336</b>
<b>Plant and Equipment</b>								
Plant, machinery and equipment	5,124	724	-	(916)	(245)	-	-	4,687
Fixtures, fittings and furniture	292	41	-	(58)	-	-	-	275
Computers and telecommunications	265	-	-	(142)	-	-	189	312
<b>Total plant and equipment</b>	<b>5,681</b>	<b>765</b>	<b>-</b>	<b>(1,116)</b>	<b>(245)</b>	<b>-</b>	<b>189</b>	<b>5,274</b>
<b>Infrastructure</b>								
Roads & Bridges	274,562	-	67,287	(7,562)	(389)	-	2,881	336,779
Stormwater	87,285	18	2,324	(1,241)	(145)	-	1,857	90,098
Minor infrastructure	15,606	154	407	(543)	(35)	-	656	16,245
<b>Total infrastructure</b>	<b>377,453</b>	<b>172</b>	<b>70,018</b>	<b>(9,346)</b>	<b>(569)</b>	<b>-</b>	<b>5,394</b>	<b>443,122</b>
<b>Works in progress</b>								
Buildings	2,404	1,517	-	-	-	-	(146)	3,775
Other Infrastructure	11,796	2,032	-	-	-	-	(530)	13,298
Roads	5,949	8,769	-	-	-	-	(3,170)	11,548
Stormwater	2,653	4,627	-	-	-	-	(1,757)	5,523
<b>Total works in progress</b>	<b>22,801</b>	<b>16,945</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(5,603)</b>	<b>34,143</b>
<b>Total property, infrastructure, plant and equipment</b>	<b>547,966</b>	<b>21,403</b>	<b>101,468</b>	<b>(11,914)</b>	<b>(1,048)</b>	<b>-</b>	<b>-</b>	<b>657,875</b>

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

**Note 22 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, infrastructure, plant and equipment 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 \$
Land	1
Land under roads	1
Buildings	5,000
Plant, machinery and equipment	1,000
Roads and bridges	5,000
Stormwater	5,000
Minor Infrastructure (paths, recreation and community facilities)	5,000
Fixtures, fittings and furniture	1,000
Computers and telecommunications	2,000
Intangible assets	1,000
Right of use assets	1,000

**Revaluation**

Council has adopted the following valuation bases for its non-current assets as noted in note 44.

Land	fair value
Land under roads	fair value
Plant, machinery and equipment	cost
Furniture, fittings and furniture	cost
Computers and telecommunications	cost
Stormwater	fair value
Roads and bridges	fair value
Buildings	fair value
Minor Infrastructure (paths, recreation and community facilities)	fair value
Investment in water corporation	fair value

Subsequent to the initial recognition of assets, non-current physical assets, other than plant and 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 consolidated statement of comprehensive income under other expenses.

Reversals of impairment losses are recognised in the consolidated 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

	2023 \$'000	2022 \$'000
<b>Note 23(a) Intangible assets</b>		
Software	702	702
Less: Accumulated amortisation	(465)	(404)
<b>Total</b>	<b>237</b>	<b>298</b>
<b>Total intangible assets</b>	<b>237</b>	<b>298</b>
<b>Reconciliation of intangible assets</b>		
	<b>Software</b>	
Gross carrying amount	<b>\$'000</b>	<b>\$'000</b>
Balance 1 July	702	702
Additions	-	-
Written off	-	-
Balance 30 June	702	702
Accumulated amortisation		
Balance 1 July	(404)	(330)
Amortisation expense	(61)	(74)
Written off	-	-
Balance 30 June	(465)	(404)
Net book value 30 June	237	298

**Accounting policy**

**Intangible assets**

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis.

In accordance with Council's policy, the threshold limits applied when recognising intangible assets is \$1,000 and consistent with the prior year.

The estimated useful lives for current and comparative periods are as follows:

Software	5 years
----------	---------

**Note 23(b) Right-of-use assets**

Right-of-use assets and concessional leases

	Concessional Property Lease \$'000	Plant & Equipment \$'000	Total \$'000
<b>2023</b>			
<b>Opening Balance 1 July 2022</b>	-	128	128
Additions	-	703	703
Disposals / derecognition	-	-	-
Depreciation expense	-	(64)	(64)
<b>Balance at 30 June 2023</b>	-	767	767
<b>2022</b>			
<b>Opening Balance 1 July 2021</b>	4	226	230
Additions	-	-	-
Disposals / derecognition	-	-	-
Depreciation expense	(4)	(98)	(102)
<b>Balance at 30 June 2022</b>	-	128	128

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

**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 26b 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 22. 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	2022
	\$'000	\$'000
<b>Note 24 Trade and other payables</b>		
Trade payables	3,730	2,949
Accrued expenses	1,041	891
Rates and Charges in advance	445	401
Other	271	165
<b>Total trade and other payables</b>	<b>5,488</b>	<b>4,406</b>

**Accounting policy****Trade and other payables**

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

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

<b>Note 25 Trust funds and deposits</b>		
Refundable building deposits and contract retentions	1,726	1,718
<b>Total trust funds and deposits</b>	<b>1,726</b>	<b>1,718</b>

**Accounting policy**

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

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

**Note 26(a) Provisions**

	Annual leave	Long service leave	Other leave	Quarry Rehabilitation	Total
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>2023</b>					
Balance at beginning of the financial year	1,296	1,828	96	800	4,020
Additional provisions	1,352	485	372	-	2,209
Amounts used	(1,293)	(323)	(382)	(400)	(2,398)
Balance at the end of the financial year	<b>1,355</b>	<b>1,990</b>	<b>86</b>	<b>400</b>	<b>3,831</b>
<b>2022</b>					
Balance at beginning of the financial year	1,387	1,953	172	-	3,512
Additional provisions	887	282	-	800	1,969
Amounts used	(978)	(407)	(76)	-	(1,461)
Balance at the end of the financial year	<b>1,296</b>	<b>1,828</b>	<b>96</b>	<b>800</b>	<b>4,020</b>

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

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

**Employee Provisions****Current**

Annual leave	1,355	1,296
Long service leave	778	616
Other leave	86	98
Rehabilitation of Bruny Island quarry site	400	400
	<b>2,619</b>	<b>2,410</b>

**Non-current**

Long service leave	1,212	1,212
Rehabilitation of Bruny Island quarry site	-	400
	<b>1,212</b>	<b>1,612</b>

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

Weighted average increase in employee costs	3.50%	3.50%
Weighted average discount rates	3.08%	3.08%
Weighted average settlement period	12	12

<b>Employee numbers (Full Time Equivalents)</b>	201	192
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**Accounting policy****Quarry Rehabilitation**

Council is obliged to restore the quarry site at Pybrus Hill on Bruny Island to ensure the site is safe. To undertake the rehabilitation task, Council is seeking to purchase the quarry site and undertake initial works to ensure the site is safe. Work is expected to commence in early 2024 and continue throughout the early part of the year year. The expected cost of works has been estimated based on the work required to make the site safe and ready for the depositing of fill in the future as it becomes available.



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

**Note 26(a) Provisions (cont)**

**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 and other leave is recognised in the provision for employee benefits.

*ii) Other long term employee benefit obligations*

The liability for long service leave and annual leave which is not expected to be wholly settled within 12 months after the end of the period in which the employees render the related service is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

The obligations are presented as current liabilities in the consolidated statement of financial position if the entity does not have an unconditional right to defer settlement for at least 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.

*iv) Defined benefit plans*

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

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

*v) Defined contribution plans*

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

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

	2023	2022
	\$'000	\$'000
<b>Note 26(b) Lease Liability</b>		
Lease Liability	65	130
Concessional Leases	-	-
	<u>65</u>	<u>130</u>
Current	47	64
Non-Current	<u>721</u>	<u>66</u>
	<u>768</u>	<u>130</u>

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

	Minimum lease payments				
	Within 1	1-2	2-3	3-4	4-5
	Year	Years	Years	Years	Years
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>As at 30 June 2023</b>					
Lease payments	47	18	-	-	-
Finance charges	-	-	-	-	-
Net present value	<u>47</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>As at 30 June 2022</b>					
Lease payments	64	48	18	-	-
Finance charges	(2)	(1)	(1)	-	-
Net present value	<u>62</u>	<u>47</u>	<u>17</u>	<u>-</u>	<u>-</u>

**Concessionary Lease**

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

	Minimum lease payments				
	Within 1	1-2	2-3	3-4	4-5
	Year	Years	Years	Years	Years
	\$ '000	\$ '000	\$ '000	\$ '000	\$ '000
<b>As at 30 June 2023</b>					
Lease payments	-	-	-	-	-
Net present value	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>As at 30 June 2022</b>					
Lease payments	-	-	-	-	-
Net present value	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Council has a number of peppercorn leases that have an annual cost of between \$0 and \$18 and therefore are not material.

**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 residual value guarantees**

Council has no exposure to residual value payments.

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

	2023 \$'000	2022 \$'000
<b>Note 26(c) Contract Liability</b>		
<b>Current</b>		
Funds received to acquire or construct an asset controlled by Council	1,056	3,192
Funds received prior to performance obligation being satisfied (Upfront payments)	82	86
Upfront Fees	-	25
	<u>1,138</u>	<u>3,278</u>

**Accounting policy under AASB 15 and AASB 1058 - applicable from 1 July 2019**

Council recognised the following contract liabilities with customers:

Grants received in advance includes funding for the construction of a new facility for the provision of community structures. The funds received are under an enforceable contract which require Council to construct an identified asset which will be under Council's control on completion. The revenue is recognised as Council constructs the asset and the contract liability reflects the funding received which cannot yet be recognised as revenue.

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

	2023 \$'000	2022 \$'000
<b>Note 27 Interest-bearing loans and borrowings</b>		
<b>Current</b>		
Borrowings	14,623	5,600
	<u>14,623</u>	<u>5,600</u>
<b>Non-current</b>		
Borrowings	2,100	16,723
	<u>2,100</u>	<u>16,723</u>
<b>Total</b>	<u>16,723</u>	<u>22,323</u>
<b>Borrowings</b>		
Council's loan portfolio has been reviewed by Tascorp effective 30 June 2022 to determine the market value. Their advice is that having regard to the fixed rates of interest applicable for the remaining life of each loan, that the market value is \$21,562,638 compared to the actual value of \$22,322,500		
Borrowings are secured by a Deed of Charge over the present and future receivables of the Council representing Council's general revenue from general rates, service rates, permit fees, rents and other charges imposed by Council.		
The maturity profile for Council's borrowings is;		
Not later than one year	14,623	5,600
Later than one year and not later than five years	2,100	16,723
Later than five years	-	-
<b>Total</b>	<u>16,723</u>	<u>22,323</u>

**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 Consolidated 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 28 Reserves**

	2023 \$'000	2022 \$'000
Asset revaluation reserve	525,250	456,226
Fair value reserve	(16,244)	(19,043)
Other reserves	13,247	13,460
<b>Total</b>	<b>522,253</b>	<b>450,644</b>

	Balance at beginning of reporting year \$'000	Increment \$'000	Decrements \$'000	Balance at end of reporting year \$'000
<b>(a) Asset revaluation reserve</b>				
<b>2023</b>				
<b>Property</b>				
Land and land under roads	101,400	-	(265)	101,135
Buildings	30,637	5,647	-	36,284
	<b>132,037</b>	<b>5,647</b>	<b>(265)</b>	<b>137,419</b>
<b>Infrastructure</b>				
Roads	258,946	11,956	-	270,902
Bridges	12,062	975	-	13,037
Stormwater drainage	51,784	49,924	-	101,708
Minor infrastructure	1,396	787	-	2,183
	<b>324,189</b>	<b>63,642</b>	<b>-</b>	<b>387,831</b>
<b>Total asset revaluation reserve</b>	<b>456,227</b>	<b>69,289</b>	<b>(265)</b>	<b>525,250</b>
<b>2022</b>				
<b>Property</b>				
Land and land under roads	74,301	27,099	-	101,400
Buildings	26,286	4,351	-	30,637
	<b>100,587</b>	<b>31,450</b>	<b>-</b>	<b>132,037</b>
<b>Infrastructure</b>				
Roads	190,605	68,341	-	258,946
Bridges	13,116	-	(1,054)	12,062
Stormwater drainage	49,460	2,324	-	51,784
Minor infrastructure	989	407	-	1,396
	<b>254,171</b>	<b>71,072</b>	<b>(1,054)</b>	<b>324,189</b>
<b>Total asset revaluation reserve</b>	<b>354,759</b>	<b>102,522</b>	<b>(1,054)</b>	<b>456,226</b>

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

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

**Note 28 Reserves (Continued)**

	Balance at beginning of reporting year	Increment	Decrements	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
<b>(b) Fair Value reserve</b>				
<b>2023</b>				
Change in fair value of investments				
- Water Corporation	(19,043)	2,799	-	(16,244)
<b>Total fair value reserve</b>	<b>(19,043)</b>	<b>2,799</b>	<b>-</b>	<b>(16,244)</b>
<b>2022</b>				
Change in fair value of investments				
- Water Corporation	(21,576)	2,533	-	(19,043)
<b>Total fair value reserves</b>	<b>(21,576)</b>	<b>2,533</b>	<b>-</b>	<b>(19,043)</b>

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.

	Balance at beginning of reporting year	Increment	Decrements	Balance at end of reporting year
	\$'000	\$'000	\$'000	\$'000
<b>(c) Other reserves</b>				
<b>2023</b>				
Specific purpose reserves	1,964	174	(616)	1,522
Asset replacement reserves	1,207	1,626	(1,502)	1,331
Unexpended capital reserves	10,289	10,394	(10,289)	10,394
<b>Total other reserves</b>	<b>13,460</b>	<b>12,194</b>	<b>(12,407)</b>	<b>13,247</b>
<b>2022</b>				
Specific purpose reserves	2,652	92	(780)	1,964
Asset replacement reserves	967	1,189	(948)	1,207
Unexpended capital reserves	12,375	10,289	(12,375)	10,289
<b>Total other reserves</b>	<b>15,994</b>	<b>11,569</b>	<b>(14,103)</b>	<b>13,460</b>

The specific purpose reserves were established to identify funds received for public open space, tree preservation and public car parking.

Asset replacement reserves are funds set aside for the replacement of plant, vehicles and equipment.

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

	2023 \$'000	2022 \$'000
<b>Note 29 Reconciliation of cash flows from operating activities to surplus (deficit)</b>		
<b>Surplus/(Deficit)</b>	12,021	5,257
<b>Non cash items</b>		
Depreciation/amortisation	12,565	12,090
(Profit)/loss on disposal of property, infrastructure, plant and equipment	(458)	(321)
Contributions - non monetary assets	(2,610)	(211)
Carrying Amount of assets retired	434	539
Share of net (profit)/loss of investment in associate	(1,069)	(607)
Initial recognition of infrastructure assets	127	(2,495)
<b>Add (less) items classified as investing or financing included in Surplus/(Deficit)</b>		
Capital grants received specifically for new or upgraded assets	(8,237)	(2,155)
<b>Change in assets and liabilities:</b>		
Decrease/(increase) in trade and other receivables	(823)	(122)
Decrease/(increase) in inventories	(4)	(28)
Increase/(decrease) in trade and other payables	1,090	1,741
Increase/(decrease) in provisions	(189)	508
Increase/(decrease) in contract liabilities	(2,165)	1,519
<b>Net cash provided by/(used in) operating activities</b>	<b>10,680</b>	<b>15,716</b>
<b>Note 29a Reconciliation of liabilities arising from financing activities</b>		
Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Consolidated Statement of Cash Flows as cash flows from financing activities.		
<b>2023</b>	<b>Interest-bearing loans and borrowings \$'000</b>	<b>Lease liabilities \$'000</b>
Balance at 1 July 2021	22,323	131
Acquisitions / New Leases	-	-
Changes from financing cash flows:		
Cash Received	-	-
Cash Repayments	(5,600)	(70)
<b>Balance as at 30 June 2022</b>	<b>16,723</b>	<b>61</b>
<b>2022</b>		
Balance at 1 July 2020	12,900	230
Acquisitions / New Leases	-	-
Changes from financing cash flows:		
Cash Received	9,424	-
Cash Repayments	-	(99)
<b>Balance as at 30 June 2021</b>	<b>22,323</b>	<b>131</b>
<b>Note 30 Reconciliation of cash and cash equivalents</b>		
Cash and cash equivalents (see note 19)	11,864	23,538
<b>Total reconciliation of cash and cash equivalents</b>	<b>11,864</b>	<b>23,538</b>
<b>Note 31 Financing arrangements</b>		
Business Card - Credit Limit	26	26
Total amount unused at reporting date	20	11



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

**Note 32 Subsidiaries**

**Kingborough Waste Services Pty Ltd**

Kingborough Waste Services Pty Ltd (KWS) is an incorporated entity that has been formed by Kingborough Council to operate the Barretta Waste Transfer Station. KWS has operated and managed the Barretta Waste Transfer Station from 1 July 2011.

The directors of KWS are:

- Ms Debra Mackeen (Independent Chairman)
- Mr Bob Calvert (Independent Director)
- Mr David Reeve (Council employee)
- Mr Tim Jones (Council employee)

Council has provided a financial guarantee to KWS to discharge any debt that KWS owes, where KWS is unable to pay the debt itself.

The KWS Chairman is remunerated \$10,000 per annum, and the independent director, \$8,000 per annum.

	2023 \$'000	2022 \$'000
<b>Financial Performance</b>		
<b>Revenue</b>		
User Charges	1,331	1,136
Recycling Sales	572	528
Council Charges	1,546	1,220
Sundry Charges	30	5
<b>Total Revenue</b>	<b>3,479</b>	<b>2,889</b>
<b>Expenditure</b>		
Employee Costs	1,280	1,144
Disposal Costs	952	659
Hire & Maintenance	463	379
Other Expenses	693	569
<b>Total Expenses</b>	<b>3,388</b>	<b>2,751</b>
<b>Surplus / (Deficit)</b>	<b>91</b>	<b>138</b>
<b>Financial Position</b>		
Assets	745	1,039
Liabilities	446	432
<b>Net Assets</b>	<b>299</b>	<b>607</b>

The financial performance includes any internal transfers with Kingborough Council. Council provides corporate support to KWS and Council remains the owner of the infrastructure and equipment at the site. KWS charge Council a fee based on tonnage for garbage collection waste, recycling collection waste, and green waste disposed of at the Barretta Waste Transfer Station. Internal transfers are eliminated on consolidation.

**Accounting Policy**

The consolidated financial statements include the financial position and performance of controlled entities from the date on which control was obtained until the date control is lost. Intragroup assets, liabilities, equity, income, expenses and cashflows relating to transactions between entities in the consolidated entity have been eliminated in full for the purpose of these financial statements.

**Subsidiaries**

Subsidiaries are all entities (including structured entities) over which the Council has control. Control is established when the Council is exposed to, or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power to direct the relevant activities of the entity.

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

**Note 33 Superannuation**

	2023 \$'000	2022 \$'000
<b>Superannuation contributions paid:</b>		
Accumulated Benefits	1,919	1,773
Defined Benefits	-	-

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 Council contributed 0.0% of employees' gross income to the Fund based on advice from the actuary. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, Council is required to meet its share of the deficiency.

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

The actuarial review concluded that:

1. 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.
2. The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2020.
3. Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2020.

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

The Actuary will continue to undertake a brief review of the financial position 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 schemes on behalf of a number of employees; however 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 different from the method used at the previous actuarial review in 2017.

Under the aggregate funding method of financing the benefits, the stability of the Councils' contributions over time depends on how closely the Fund's actual experience matches the expected experience. If the actual experience differs from that expected, the Councils' contribution rate may need to be adjusted accordingly to ensure the Fund remains on course towards financing members' benefits.

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

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

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**Note 33 Superannuation**

The application of Fund assets on Tasplan being wound-up is set out in Rule 41.4. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their 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 Tasplan. However it is likely that Rule 27.4 would be applied in this case (as detailed above).

The Fund is a defined benefit Fund.

The Quadrant Defined Benefits Fund has been classified as a multi-employer sponsored plan. As the Fund's assets and liabilities are pooled and are not allocated by employer, the Actuary is unable to allocate benefit liabilities, assets and costs between employers. Thus the Fund is not able to prepare standard AASB119 defined benefit reporting.

During the reporting period the amount of contributions paid to defined benefits schemes was \$0 (2021-22, \$0), and the amount paid to accumulation schemes was \$1,773,000 (2021-22, \$1,773,000).

During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$0, and the amount to be paid to accumulation schemes is \$2.1 million.

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, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.

An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2021, showed that the Fund had assets of \$54.52 million and members' Vested Benefits were \$45.12 million. These amounts represented 0.21% and 0.18% respectively of the corresponding total amounts for Spirit Super.

As at 30 June 2021 the fund had 87 members and the total employer contributions and member contributions for the year ending 30 June 2021 were \$879,254 and \$229,820 respectively.



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

**Note 34 Commitments**

The Council has entered into the following commitments which are due and payable in the next twelve months.

	2023	2022
	\$'000	\$'000
<b>Capital commitments</b>		
Road construction	2,695	2,381
Stormwater drainage	272	890
Other infrastructure	1,196	970
Transform Kingston	823	-
Kingston Park	-	1,953
<b>Total</b>	<b>4,986</b>	<b>6,194</b>

**Operating leases as lessor**

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

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

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

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

The future (undiscounted) lease payments to be received on an annual basis for all operating leases is at follows:

	2023	2022
	\$'000	\$'000
<b>Maturity analysis of operating lease payments to be received</b>		
Year 1	143	65
Year 2	57	58
Year 3	48	18
Year 4	20	-
Year 5	6	-
Later than 5 years	11	-
<b>Total</b>	<b>285</b>	<b>141</b>

**Contractual Commitments**

Contractual commitments for operational expenditure at end of financial year but not recognised in the financial report are as follows and are due and payable in accordance with the periods stated.

		2023	2022
	Period	Future Commitment	Future Commitment
Public toilet, barbecue cleaning and hall cleaning	01/19 - 01/24	124	337
Kerbside Collection Service	10/18 - 10/25	3,434	1380
Public waste bin collection - Bruny Island	01/22 - 01/23	-	44
Internal Audit Services	07/22 - 06/26	142	120
Baretta Landfill Gas Monitoring	07/19 - 06/22	140	229
Kerbside Green Waste Collection	07/20-10/25	1,195	427
Haulage, Trailer Maintenance, Yard Truck - Baretta	06/21-05/26	72	97
Supply & Transport of Bins - Barretta & Bruny	06/21 - 05/26	515	691
Roadside Slashing & Spraying Services	11/20 - 06/25	414	223
Office Cleaning	12/22 - 12/26	78	-
Park and Reserve Mowing	02/21 - 01/23	-	143
<b>Total</b>		<b>6,114</b>	<b>3,691</b>

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

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**Note 35 Contingent liabilities**

Council is presently involved in several confidential legal matters, which are being conducted through Council's solicitors.

As these matters are yet to be finalised, and the financial outcomes are unable to be reliably estimated, no allowance for these contingencies has been made in the financial report.

**Guarantees for Loans to other entities**

Council does not act as guarantor for loans raised by sporting clubs operating from Council's properties.

Council is not aware of any incident or action that may cause a future liability to be created. All existing claims against Council are covered by policies of insurance, and the maximum limits of the liability as set out in those policies, is believed to be adequate to meet all contingencies of those claims without further financial liability on Council.

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

Note 36 Financial instruments (cont.)

(a) Interest Rate Risk

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

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		
<b>Financial assets</b>							
Cash and cash equivalents	3.08%	11,864	-	-	-	-	11,864
Trade and other receivables	8.13%	243	-	-	-	1,952	2,195
Investment in Water Corporation		-	-	-	-	95,488	95,488
<b>Total financial assets</b>		<b>12,106</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>97,440</b>	<b>109,547</b>
<b>Financial liabilities</b>							
Trade and other payables		-	-	-	-	5,488	5,488
Trust funds and deposits		-	-	-	-	1,726	1,726
Interest-bearing loans and borrowings	3.47%	-	14,623	2,100	-	-	16,723
<b>Total financial liabilities</b>		<b>-</b>	<b>14,623</b>	<b>2,100</b>	<b>-</b>	<b>7,214</b>	<b>23,936</b>
<b>Net financial assets (liabilities)</b>		<b>12,106</b>	<b>(14,623)</b>	<b>(2,100)</b>	<b>-</b>	<b>90,226</b>	<b>85,610</b>

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		
<b>Financial assets</b>							
Cash and cash equivalents	0.31%	23,538	-	-	-	-	23,538
Trade and other receivables	7.87%	82	-	-	-	1,327	1,409
Investment in Water Corporation		-	-	-	-	92,689	92,689
<b>Total financial assets</b>		<b>23,620</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>94,016</b>	<b>117,636</b>
<b>Financial liabilities</b>							
Trade and other payables		-	-	-	-	4,406	4,406
Trust funds and deposits		-	-	-	-	1,718	1,718
Interest-bearing loans and borrowings	1.90%	-	5,600	16,723	-	-	22,323
<b>Total financial liabilities</b>		<b>-</b>	<b>5,600</b>	<b>16,723</b>	<b>-</b>	<b>6,124</b>	<b>28,447</b>
<b>Net financial assets (liabilities)</b>		<b>23,620</b>	<b>(5,600)</b>	<b>(16,723)</b>	<b>-</b>	<b>87,892</b>	<b>89,189</b>



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

**Note 36 Financial Instruments (cont.)**

**(b) Fair Values**

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 Consolidated Statement of Financial Position		Aggregate net fair value	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	11,864	23,538	11,864	23,538
Investment in Water Corporation	95,488	95,223	95,488	95,223
Trade and other receivables	2,195	1,409	2,195	1,409
<i>Total financial assets</i>	<u>109,547</u>	<u>120,170</u>	<u>109,547</u>	<u>120,170</u>
<i>Financial liabilities</i>				
Trade and other payables	5,488	4,406	5,488	4,406
Trust funds and deposits	1,726	1,718	1,726	1,718
Lease liabilities	768	130	768	130
Interest-bearing loans and borrowings	16,723	22,323	16,223	22,323
<i>Total financial liabilities</i>	<u>24,704</u>	<u>28,577</u>	<u>24,205</u>	<u>28,577</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 Consolidated Statement of Financial Position.

**(d) Risks and mitigation**

The risks associated with Council's main financial instruments and the policies for minimising these risks are detailed below.

**Market risk**

Market risk is the risk that the fair value or future cash flows of Council's 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 Council is 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. Interest rate liability risk arises primarily from long term loans and borrowings at fixed rates, however with minor holdings, there is limited exposure to this risk for Council.

Our loan borrowings are sourced from either Tascorp or major Australian banks. Overdrafts are arranged with major Australian banks. We manage interest rate risk on our net debt portfolio by:

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

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

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

#### Note 36 Financial Instruments (cont.)

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.

Interest charged on outstanding rates debtors is regulated by the *Local Government Act 1993* and contains a component of the official 10-year long-term bond rate.

#### Credit risk

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

- we have a policy for establishing credit limits for the entities we deal with;
- we may require collateral where appropriate; and
- we only invest 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 balances are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

We may also be subject to credit risk for transactions which are not included in the Consolidated Statement of Financial Position, such as when we provide a guarantee for another party. Details of our contingent liabilities are disclosed in note 35.

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

	Financial Institutions (AA credit rating)	Government agencies (BBB credit rating)	Other Appd creditors	Total
<b>2023</b>				
Cash and cash equivalents	11,864	-	-	11,864
Trade and other receivables	-	-	2,195	2,195
<b>Total contractual financial assets</b>	<b>11,864</b>	<b>-</b>	<b>2,195</b>	<b>14,059</b>

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

**Note 36 Financial Instruments (cont.)**

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

	Financial Institutions (AA credit rating)	Government agencies (BBB credit rating)	Other Appd creditors	Total
<b>2022</b>				
Cash and cash equivalents	23,538	-	-	23,538
Trade and other receivables	-	-	1,409	1,409
<b>Total contractual financial assets</b>	<b>23,538</b>	<b>-</b>	<b>1,409</b>	<b>24,947</b>

**Movement in Provisions for Impairment**

	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Balance at the beginning of the year	-	6
New Provisions recognised during the year	-	-
Amounts already provided for and written off as uncollectible	-	6
Amounts provided for but recovered during the year	-	-
Balance at end of year	-	-

**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 & Other Receivables was:

	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Current (not yet due)	2,178	1,352
Past due by up to 30 days	31	33
Past due between 31 and 60 days	47	-
Past due between 61 and 90 days	1	-
Past due by more than 90 days	3	12
<b>Total Trade &amp; Other Receivables</b>	<b>2,260</b>	<b>1,397</b>

**Ageing of individually impaired Trade and Other Receivables**

At balance date, other debtors representing financial assets with a nominal value of \$0k (2020/21: \$6k) were impaired. The amount of the provision raised against these debtors was \$0k (2020/21: \$6k). The individually impaired debtors relate to general and sundry debtor and have been impaired as a result of their doubtful collection. Many of the long outstanding past due amounts have been lodged with Council's debt collectors or are on payment arrangements.

The ageing of Trade and Other Receivables that have been individually determined as impaired at reporting date was:

	<b>2023</b> <b>\$'000</b>	<b>2022</b> <b>\$'000</b>
Current (not yet due)	-	-
Past due by up to 30 days	-	-
Past due between 31 and 180 days	-	-
Past due between 181 and 365 days	-	-
Past due by more than 1 year	-	-
<b>Total Trade &amp; Other Receivables</b>	<b>-</b>	<b>-</b>



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

**Note 36 Financial Instruments (cont.)****Liquidity risk**

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

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

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds be invested various 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.

Council's objective is to maintain a balance between continuity of funding determined through forecasting of expected cash flows, and income generation through the investment of surplus funds in short-term investments. Income streams from rates, user charges and grants are considered to be highly stable and reliable. Investments are spread between secure financial institutions in marketable financial products that can be converted to cash at short notice.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for Financial Liabilities. For lease liabilities refer to Note 26(b).

These amounts represent undiscounted gross payments including both principal and interest amounts.

2023	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	5,488	-	-	-	-	5,488	5,488
Trust funds and deposits	1,726	-	-	-	-	1,726	1,726
Interest-bearing loans and borrowings	-	14,623	2,100	-	-	16,723	16,723
<b>Total financial liabilities</b>	<b>7,214</b>	<b>14,623</b>	<b>2,100</b>	<b>-</b>	<b>-</b>	<b>23,936</b>	<b>23,936</b>

2022	6 mths or less	6-12 months	1-2 years	2-5 years	>5 years	Contracted Cash Flow	Carrying Amount
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other payables	4,406	-	-	-	-	4,406	4,406
Trust funds and deposits	1,718	-	-	-	-	1,718	1,718
Interest-bearing loans and borrowings	-	5,600	14,623	2,100	-	22,323	22,323
<b>Total financial liabilities</b>	<b>6,124</b>	<b>5,600</b>	<b>14,623</b>	<b>2,100</b>	<b>-</b>	<b>28,447</b>	<b>28,447</b>

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

**Note 36 Financial Instruments (cont.)**

**(f) Sensitivity disclosure analysis**

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

- A parallel shift of + 1% and -1% in market interest rates.

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

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2023	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial assets:</b>					
Cash and cash equivalents	11,864	(119)	(119)	119	119
Trade and other receivables	243	(2)	(2)	2	2
<b>Financial liabilities:</b>					
Interest-bearing loans/borrowings	2,100	21	21	(21)	(21)

		Interest rate risk			
		-1 %		+1%	
		-100 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
2022	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Financial assets:</b>					
Cash and cash equivalents	23,538	(235)	(235)	235	235
Trade and other receivables	82	(1)	(1)	1	1
<b>Financial liabilities:</b>					
Interest-bearing loans/borrowings	16,723	167	167	(167)	(167)

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

<b>Note 37 Auditor's remuneration</b>	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
Audit fee to conduct external audit - Tasmanian Audit Office	48	48
	48	48

**Note 38 Events occurring after balance date**

Nil

**Note 39 Related party transactions****(i) Responsible Persons**

Names of persons holding the position of a Responsible Person at the Council at any time during the year are:

<b>Councillors</b>			<b>Period of Appointment</b>
P Wreidt	Mayor		2022-23
J Westwood	Deputy Mayor		To Nov 22
C Glade-Wright	Deputy Mayor		2022-23
A Antolli	Councillor		From Nov 22
D Bain	Councillor		From Nov 22
S Bastone	Councillor		To Nov 22
K Deane	Councillor		From Nov 22
F Fox	Councillor		2022-23
C Glade-Wright	Councillor		2022-23
G Cordover	Councillor		2022-23
D Grace	Councillor		To Nov 22
A Midgley	Councillor		2022-23
M Richardson	Councillor		From Nov 22
C Street	Councillor		2022-23
S Wass	Councillor		To Nov 22

**(ii) Council Remuneration****Short term employee benefits**

<b>2023</b>	<b>Period</b>	<b>Allowances</b>	<b>Vehicles <sup>2</sup></b>	<b>Total Compensation AASB 124</b>	<b>Expenses <sup>3</sup></b>	<b>Total allowances and expenses</b>
		\$	\$	\$	\$	\$
<b>Mayor</b>	Full year	112,467	1,356	113,823	1,505	115,328
<b>Deputy Mayor</b>	Full year	64,784	-	64,784	454	65,238
<b>Councillors</b>	Full year	244,997	-	244,997	5,094	250,091
<b>Total</b>		422,248	1,356	423,604	7,053	430,657

**Council Remuneration****Short term employee benefits**

<b>2022</b>	<b>Period</b>	<b>Allowances</b>	<b>Vehicles <sup>2</sup></b>	<b>Total Compensation AASB 124</b>	<b>Expenses <sup>3</sup></b>	<b>Total allowances and expenses</b>
		\$	\$	\$	\$	\$
<b>Mayor</b>	Full year	104,362	-	104,362	3,195	107,557
<b>Deputy Mayor</b>	Full year	52,635	-	52,635	306	52,941
<b>Councillors</b>	Full year	246,378	-	246,378	6,561	252,939
<b>Total</b>		403,375	-	403,375	10,062	413,437

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

3. Expenses relate to the reimbursement of costs such as internet, telephone, mileage, conference and meeting attendance costs.



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

(iii) **Key Management Personnel Remuneration**

2023

Remuneration band	Number of employees	Short term employee benefits			Post employment benefits		Non-monetary Benefits <sup>6</sup>	Total
		Salary <sup>1</sup>	Vehicles <sup>2</sup>	Other Allowances and Benefits <sup>3</sup>	Super-annuation <sup>4</sup>	Termination Benefits <sup>5</sup>		
\$40 001 - \$60 000	2*	60,215	1,667	2,562	5,701	17,284	-	87,428
\$140 001 - \$160 000	1***	129,122	2,500	3,461	12,516	5,039	-	152,638
\$160 001 - \$180 000	2**	271,061	17,500	1,908	33,883	-	14,431	338,783
\$180 001 - \$200 000	1	166,984	10,000	-	19,886	-	(12,171)	184,699
\$220 001 - \$240 000	2	349,600	20,000	779	39,304	-	21,738	431,420
\$260 001 - \$280 000	1	237,606	10,000	-	24,949	-	2,300	274,855
<b>Total</b>		<b>1,214,588</b>	<b>61,667</b>	<b>8,710</b>	<b>136,239</b>	<b>22,322</b>	<b>26,297</b>	<b>1,469,824</b>

**Key Management Personnel Remuneration**

2022

Remuneration band	Number of employees	Short term employee benefits			Post employment benefits		Non-monetary Benefits <sup>6</sup>	Total
		Salary <sup>1</sup>	Vehicles <sup>2</sup>	Other Allowances and Benefits <sup>3</sup>	Super-annuation <sup>4</sup>	Termination Benefits <sup>5</sup>		
\$140 001 - \$160 000	1	134,779	10,000	-	16,847	-	(8,178)	153,449
\$160 001 - \$180 000	2	278,144	20,000	1,040	34,768	-	290	334,243
\$180 001 - \$200 000	2	303,004	20,000	779	36,345	-	16,331	376,458
\$220 001 - \$240 000	1	179,207	10,000	1,320	22,401	-	12,446	225,373
\$260 001 - \$280 000	1	234,330	10,000	-	23,433	-	(2,253)	265,510
<b>Total</b>		<b>1,129,463</b>	<b>70,000</b>	<b>3,139</b>	<b>133,794</b>	<b>-</b>	<b>18,636</b>	<b>1,355,032</b>

\* The Director Environment, Development and Community ceased employment on 26 August 2022.

An Acting Director Environment, Development and Community was employed from 21 June 2022 until 15 September 2022.

\*\* The Director Environment, Development and Community commenced employment 21 September 2022.

\*\*\* The Executive Manager Organisational Development ceased employment on 24 March 2023.

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

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

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

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

5 Termination benefits include all forms of benefits paid or accrued as a consequence of termination

6 Non-Monetary benefits include annual and long-service leave movements.

(iv) **Remuneration Principles**

**Councillors**

Section 340A of the *Local Government Act 1993* entitles councillors to allowances prescribed in regulations. Mayors and Deputy Mayors are entitled to allowances in addition to those payable to them as councillors.

The Local Government Division of the Department of Premier and Cabinet publish each year a table of allowances. These allowances are applied to Councillors from 1 November of each year.

**Executives**

Remuneration levels for key management personnel are set in accordance with market forces. The remuneration of the General Manager is periodically reviewed by an independent consultants.

The employment terms and conditions of senior executives are contained in individual employment contracts and prescribe total remuneration, superannuation, annual and long service leave, vehicle and salary sacrifice provisions. In addition to their salaries, Council also provides non-cash benefits and 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 each senior executive, including the General Manager, contain a termination clause that requires the senior executive or Council to provide a minimum notice period of up to 6 months prior to termination of the contract. Whilst not automatic, contracts can be extended.

**Termination benefits**

There were no termination payment during the current year.

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

(v) **Interest in other entities**

**Interest in subsidiaries**

The group consists of Council and Kingborough Waste Services (KWS), which is 100% owned by Council.

Note 32 contains details of Council's investment in KWS.

The following transactions occurred with subsidiaries:

Subsidiary	Grant and subsidies provided by council	Goods and services supplied by council, on normal terms and conditions		
		Rental accommodation	Commercial rates and charges	Other
Kingborough Waste Services \$(000)	\$ -	\$ -	\$ 1,546	\$ 82

Council received \$400k in dividends from KWS in 2022/23.

**Transactions with associates**

Council received \$255k in income tax equivalents from the Copping Refuse Disposal Site Joint Authority during 2022/23.

The investment in associates is accounted for using the equity method and details of the investment are in Note 17.

Council agreed to reinvest these payments back into the Authority.

(vi) **Transactions with related parties**

During the period Council did not enter into any transactions with related parties.

(vii) **Transactions with related parties that have not been disclosed**

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

- Payment of rates on a primary residence
- Dog registration
- Use of Council's gymnasium

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.

**Note 40 Special committees and other activities**

As they are not considered to be of a material nature, the accounts and cash assets of the following Special Committees have not been consolidated into the financial statements of Council.

Cash Flow for 2022/23	Income	Expenditure	Cash 30 June
	\$	\$	\$
Adventure Bay Hall	13,334	11,932	5,816
Kettering Hall & Recreation Committee	3,969	15,905	8,707
Lower Longley Hall Committee	261	805	7,774
Lunawanna Hall Committee	2,431	1,291	6,376
North Bruny Community Centre Committee	9,025	11,899	6,268
Snug Hall Management Committee	8,620	4,329	16,338
Taroona Hall Management Comm	10,633	11,846	9,029
Woodbridge Hall Management Comm	3,153	2,483	9,284

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

**Note 41 Other significant accounting policies and new 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 Consolidated Statement of Cash Flows on a gross basis, except for the GST component of investing and financing activities, which are disclosed as operating cash flows.

**(b) Impairment of assets**

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Consolidated Statement of Comprehensive Income, unless the asset is carried at the revalued amount in which case, the impairment loss is recognised directly against the revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same class of asset. For non-cash generating assets of Council such as roads, drains, public buildings and the like, value in use is represented by the 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 Consolidated Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

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

**(f) Budget**

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

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

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

**(h) Pending Accounting Standards**

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2023 reporting periods. Council's assessment of the impact of the relevant new standards and interpretations is set out below.

**(i) AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit**



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

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This Standard modifies AASB 13 Fair Value Measurement for application by not-for-profit public sector entities such as Council. It includes authoritative implementation guidance when fair valuing non-financial assets, not held primarily for their ability to generate cash inflows. This includes guidance and clarification regarding the determination of an asset's highest and best use, the development and use of internal assumptions for unobservable inputs and allows for greater use of internal judgements when applying the cost approach in the measurement determination of fair values. Although Council is yet to fully determine the impact of this standard, the changes will be evaluated in the future assessment of all property and infrastructure assets measured at fair value. The Standard applies prospectively to annual periods beginning after 1 January 2024, with earlier application permitted.

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

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

**Note 42 Significant Business Activities**

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

	<b>Sports Centre</b>	
	<b>2023</b>	<b>2022</b>
	<b>\$'000</b>	<b>\$'000</b>
<i>Revenue</i>		
User Charges	1,082	928
Grants	19	-
Other revenues	87	55
Total Revenue	1,188	983
<i>Expenditure</i>		
<i>Direct</i>		
Materials, Contracts, Employee Costs	1,465	1,521
Other expenses	-	-
Total Expenses	1,465	1,521
<i>Notional cost of free services received</i>		
<i>Capital Costs</i>		
Depreciation and amortisation	555	508
Opportunity cost of capital	1,032	516
Total Capital Costs	1,587	1,024
<i>Competitive neutrality adjustments</i>		
Rates and land tax	18	17
	18	17
<i>Calculated Surplus/(Deficit)</i>	(832)	(1,046)
Competitive neutrality costs	(1,882)	(1,579)

**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 the Sports Centre as defined above is considered a significant business activity. 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 opportunity cost is based on applying a 4% earnings on funds invested in the activities.
- Materials, Contracts and employee costs are based on actual expenditure on each activity.
- Loan guarantee fees are not included as Council believes that no material advantage is obtained.
- Tax calculation has not been included as it is considered to be not material.
- Depreciation is based on assets associated with the activity.

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

Note	43	Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
<b>(a) Underlying surplus or deficit</b>							
		Net result for the year		12,021	5,430	7,390	11,802
		Less non-operating income:					
		capital grants		(8,237)	(2,155)	(4,192)	(1,112)
		contributions-non-monetary assets		(2,610)	(211)	(2,093)	(10,243)
		contributions - capital		(27)	(30)	(8)	(20)
		initial recognition of infrastructure assets		127	(2,495)	(62)	(476)
		profit on sale of land		(375)	(153)	(815)	-
		Add non-operating expenses					
		grants received in advance in prior year		1,995	1,213	1,232	1,158
		grants received in advance in current year		(2,979)	(1,995)	(1,213)	(1,232)
		Storm Damage Expenditure		-	-	-	- 526
		Underlying surplus/deficit	0	(86)	(396)	240	(649)

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

The 2022/23 financial result was severely impacted by increased inflation and rain damage to unsealed roads.

**(b) Underlying surplus ratio**

<u>Underlying surplus or deficit</u>	(86)	(396)	240	(649)	
Recurrent income*	50,765	47,831	41,804	40,469	
Underlying surplus ratio %	0%	-0.2%	-0.8%	0.6%	-1.6%

This ratio serves as an overall measure of financial operating effectiveness.

The ratio for 2021/22 of 0.5% was comfortably above the benchmark of 0%.

**(c) Net financial liabilities**

Liquid assets less	13,780	24,631	24,566	10,250
total liabilities	29,673	35,899	32,231	21,489
Net financial liabilities	0	(15,893)	(7,665)	(11,239)

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 indicator indicates that the Council is not in a position to cover its total liabilities from its liquid assets. This outcome is not a concern to Council as a proportion of the debt maturing in 2023/24 will be rolled over into new borrowings.

**(d) Net financial liabilities ratio**

<u>Net financial liabilities</u>	-15,893	-11,268	-7,665	-11,239	
Recurrent income*	50,765	47,831	44,726	41,804	
Net financial liabilities ratio %	0% - (50%)	-31%	-24%	-17%	-27%

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



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

43 Management indicators (cont.)		2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
<b>(e) Asset consumption ratio</b>					
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>Road Infrastructure</i>					
Fair value (Carrying amount)		351,419	336,779	274,562	269,223
Current replacement cost		632,741	601,600	538,621	538,621
Asset consumption ratio %	40% - 80%	56%	56%	51%	51%
<i>Buildings</i>					
Fair value (Carrying amount)		59,608	54,612	51,686	51,686
Current replacement cost		96,050	86,256	79,353	79,353
Asset consumption ratio %	40% - 80%	62%	63%	65%	65%
<i>Stormwater</i>					
Fair value (Carrying amount)		140,088	90,098	87,285	87,285
Current replacement cost		203,004	126,681	121,758	121,758
Asset consumption ratio %	40% - 80%	69%	71%	72%	72%
This ratio indicates the level of service potential available in Council's existing asset base.					
All ratios are in the acceptable range and indicate an acceptable level of service potential is available in the Council's existing asset base.					
<b>(f) Asset renewal funding ratio</b>					
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>Road Infrastructure</i>					
Projected capital funding outlays**		4,384	4,840	4,580	4,484
Projected capital expenditure funding***		4,384	6,050	5,725	5,606
Asset renewal funding ratio %	90-100%	100%	80%	80%	80%
<i>Buildings</i>					
Projected capital funding outlays**		896	929	875	751
Projected capital expenditure funding***		896	1,162	1,094	938
Asset renewal funding ratio %	90-100%	100%	80%	80%	80%
<i>Stormwater</i>					
Projected capital funding outlays**		1,164	794	769	733
Projected capital expenditure funding***		1,164	993	961	916
Asset renewal funding ratio %	90-100%	100%	80%	80%	80%
** 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.					
The asset management data indicates that Council only needs to fund capital expenditure of \$6.5m per annum in today's dollars over the next ten years. Council's aim is to meet these requirements.					

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

43	Management indicators (cont.)	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
	(g) Asset sustainability ratio				
	Capex on replacement/renewal of existing assets	11,531	6,274	7,903	9,239
	Annual depreciation expense	12,565	12,090	11,493	10,916
	Asset sustainability ratio %	92%	52%	69%	85%

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

The capital expenditure on the replacement/renewal of existing assets has fluctuated between 52% and 93% over the past four years, depending on asset renewal plans. Due to the asset life of Council's infrastructure being relatively young, there is no need for replacement expenditure of 100%. Expenditure over 50% is reasonable in the short term, however in around 40 years, Council will need to invest substantially in replacement capital expenditure to replace assets nearing the end of their useful life.

	Capital renewal expenditure	Capital new /upgrade expenditure	Total Capital Expenditure
	2023 \$'000	2023 \$'000	2023 \$'000
By asset class			
Land	-	(74)	(74)
Buildings	976	(131)	845
Infrastructure	9,204	14,511	23,715
Plant & Equipment	1,351	-	1,351
<b>Total</b>	<b>11,531</b>	<b>14,306</b>	<b>25,837</b>

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

**Note 44 Fair Value Measurements**

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

- Investment in water corporation
- Property, infrastructure plant and equipment
  - Land and land under roads
  - Buildings
  - Roads, including footpaths & cycleways
  - Bridges
  - Stormwater
  - Minor infrastructure

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

**(a) Fair Value Hierarchy**

AASB 13 Fair Value Measurement requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy as follows:

Level 1	Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset and liability held at fair value by the Council. The table presents the Council's assets and liabilities measured and recognised at fair value.

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**

	<b>Note</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>					
Investment in water corporation	18	-	-	95,488	95,488
Land	22 (a)	-	86,431	-	86,431
Land Under Roads	22 (a)	-	-	33,205	33,205
Buildings	22 (a)	-	-	59,608	59,608
Roads (including bridges & footpaths)	22 (a)	-	-	351,419	351,419
Stormwater	22 (a)	-	-	140,088	140,088
Minor Infrastructure	22 (a)	-	-	17,629	17,629
		-	86,431	697,437	783,868



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

**44 Fair Value Measurements (cont.)**

**As at 30 June 2022**

	<b>Note</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
		<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Recurring fair value measurements</b>					
Investment in water corporation	18	-	-	95,223	95,223
Land	22 (a)	-	91,080	-	91,080
Land Under Roads	22 (a)	-	-	29,644	29,644
Buildings	22 (a)	-	-	54,612	54,612
Roads (including footpaths & cycleways)	22 (a)	-	-	336,779	336,779
Stormwater	22 (a)	-	-	90,098	90,098
Minor Infrastructure	22 (a)	-	-	16,245	16,245
		-	91,080	622,601	713,681

**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

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

**(b) Highest and best use**

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

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

Council has adopted AASB 13 *Fair Value Measurement* in relation to its recurring fair value measurement. There have been no changes in valuation techniques over the past year.

**Investment in water corporation**

Refer to Note 18 for details of valuation techniques used to derive fair values.

**Land**

During 2021/22 the Valuer-General undertook the revaluation of all properties in Kingborough, with the exception of certain non-rateable properties. Land was not escalated for the 2022/23 year.

The average municipal value of land is derived by multiplying the area of land by the municipal unit site value. The municipal unit site value is calculated by dividing the total land value of properties in the municipality, as determined by the Valuer-General, by the total area of those properties. The most significant input into this valuation approach is price per square metre.

Land assets have been reduced due to a review of land in the asset management system against the register of land from the Valuer General.

**Land under roads**

The road reservations are classified based upon their location, Residential, Rural, Commercial or Industrial.

Land under roads is based on valuations by the Valuer-General effective 1 July 2019, using site values adjusted engloba (undeveloped and/or unserviced) characteristics, access rights, private interests of other parties and entitlements of infrastructure assets and services.

Land under roads is classified as Level 3 in the fair value hierarchy due to the significant unobservable estimates required to provide the value.

Unobservable inputs including average municipal rate impact on the fair value of land and land under roads. An increase in municipal rates would increase the value of land under roads.

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

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### 44 Fair Value Measurements (cont.)

#### Buildings

Buildings were independently revalued in July 2019 by Assetic. For 2022/23, buildings have been escalated by ABS Building Construction-Tasmania Index leading to a 11.2% increase in value. Buildings acquired during the year have been valued at their acquisition cost.

Council has determined their remaining useful life as the basis for future depreciation.

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). As these other inputs are significant to the valuation the overall valuation has been classified as level 3.

Unobservable inputs including useful life impact on the fair value of buildings. An increase in useful life would increase the value of buildings.

#### 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) 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 'modern day equivalent' 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 14.

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation.

The methods for calculating CRC are described under individual asset categories below.

Unobservable inputs including useful life and unit rates to construct infrastructure assets impact on the fair value of roads, bridges and drainage assets. An increase in useful life or unit rates would increase the value of infrastructure.

#### 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. Roads are managed in segments based on the installed or renewed length and are categorised into a road hierarchy based on the type of road and vehicle numbers. Roads are valued based on typical construction type (pavement, seal, kerb etc) for the given width and hierarchical classification of the road. 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. Council last revalued its roads on 1 July 2021.

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

**44 Fair Value Measurements (cont.)**

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the actual cost of the works for the first year, and standard replacement rates thereafter. Construction costs were escalated by 5.7% for the 2022/23 year, in accordance with the ABS Road and Bridge Construction - Australia Index.

Bridges

A full valuation of bridges assets was undertaken by AusSpan, effective 1 July 2021. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area. Costs were escalated by 5.7% for 2022/23, in accordance with the ABS Roads and Bridges Construction-Australia Index.

Stormwater

A full revaluation of drainage assets was undertaken by Council Engineers and effective from 1 July 2022. This revaluation resulted in a substantial increase in stormwater asset values due to the impacts of shortages in materials and contractors.

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. Costs were escalated by 5.7% for 2022/23, in accordance with the ABS Roads and Bridges Construction-Australia Index.

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.

Minor Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Consolidated Statement of Financial Position and is valued on a CRC basis. Values were escalated by 5.7% for 2022/23, in accordance with the ABS Roads and Bridges Construction-Australia Index.

**(d) Unobservable inputs and sensitivities**

Investment in water corporation

Carrying amount (at fair value)	\$'000	Key unobservable inputs	Expected range of inputs	Description of how the change in inputs will affect fair value
95,488		Council's percentage holding in the Water Corporation, currently 5.45%	None	Any percentage increase or decrease in the ownership interest of the Water Corporation will have the same direct percentage impact on Council's investment in the Water Corporation.
		Net assets of the Water Corporation	Variable based on the net asset value of the Water Corporation at balance date	Any percentage increase or decrease in the ownership interest of the Water Corporation will have the same direct percentage impact on Council's investment in the Water Corporation.

Refer Note18 for further details.



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

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**44 Fair Value Measurements (cont.)**

**(e) Changes in recurring level 3 fair value measurements**

The changes in level 3 assets with recurring fair value measurements are detailed in note 22 (Property, infrastructure, plant and equipment) and note 18 (Investment in water corporation). 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 note 18 and 22.

**(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. (refer note 36)

Council borrowings are measured at amortised cost with interest recognised in profit or loss when incurred. The fair value of borrowings disclosed in note 36 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).

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

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### Note 45 Material Budget Variations

Council's original budget was adopted by the Council in 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 decisions made by the Council. No budget is estimated for expenditure included in Other Comprehensive Income due to the uncertain nature of the outcomes. Material variations of more than 10% are explained below:

#### Revenues

##### 1 Statutory Fees and Fines

Statutory Fees were down \$435k (17%) due mainly to planning applications and building and plumbing permits being well under budget due to a drop off in applications throughout the year.

##### 2 User Fees

User Fees were \$362k over budget due to increased income at the Sports Centre and Community Hub as well as greater than expected income from metal sales at Kingborough Waste Services.

##### 1 Grants - operating

Grants were over budget by \$1.16m (39%) due to the receipt of the 2023/24 financial assistance grants in June 2023.

##### 4 Interest

Interest income was \$549k (610%) over budget as a result of the increases in interest rates during the year.

##### 3 Other Income

Other income was \$285k (12%) under budget as a result of the loss of the State Government contract to maintain the main roads on Bruny Island.

##### 7 Share of Profit in Associate

Council's share of the profit in associate was \$0.82 m (+328%) over budget due to a greater than expected return from the investment in Copping Refuse Disposal Site Joint authority.

##### 8 Capital Grants Received

Capital grants were \$3.1m over budget due to the receipt of City Deal funds in 2022/23.

##### 9 Contributions - Non Monetary Assets

The increase of \$1.6m (161%) relates to the contribution of assets being less than budget due to no new subdivisions being transferred to Council.

## 15.5 FINANCIAL REPORT - OCTOBER 2023

**File Number:** 10.47

**Author:** Tim Jones, Manager Finance

**Authoriser:** David Spinks, Chief Financial Officer

### Strategic Plan Reference

Key Priority Area: 2 Deliver quality infrastructure and services.

Strategic Outcome: 2.4 The organisation has a corporate culture that delivers quality customer service, encourages innovation and has high standards of accountability.

## 1. PURPOSE

- 1.1 The purpose of this report is to provide the October 2023 financial report information to Council for review.

## 2. BACKGROUND

- 2.1 The attached report has been prepared based on current information with estimates being used where final information is not available.
- 2.2 There are a number of significant timing variances in the accounts due to the seasonal nature of some expenditure, where expenditure is yet to occur, or where expenditure for the full year is made in early in the year. For example significant road maintenance work is being undertaken with capital works to be undertaken in the upcoming months which should see many over budget variances reduce.

## 3. STATUTORY REQUIREMENTS

- 3.1 There are no specific requirements under the *Local Government Act 1993* regarding financial reporting, however best practice would indicate that a monthly financial report is required to enable adequate governance of financial information.

## 4. DISCUSSION

- 4.1 The Summary Operating Statement contains several variances to the original budget. The following are the major variances and explanations:
- Rates are \$69k under budget due primarily to the timing of supplementary assessments received. The general rate being \$101k under budget, the garbage collection \$25k over budget and the green waste collection \$21k over budget.
  - Statutory Fees and Fines are \$143k under budget due primarily to reduced planning applications leading to planning income being \$114k under budget and Compliance income being \$27k under budget.
  - User Fees are \$87k over budget primarily due to fee receipts from the Kingborough Sports Centre being over budget by \$53k. This is in the areas of Jack Jumpers usage of the Stadium, school gym usage and Kiosk Sales.
  - Grants Recurrent income is \$58k over budget due to unspent grants from 2022/23 being carried forward to 2023/24. A favourable adjustment of \$250k has been made to the end of year forecast which includes larger than expected financial assistance grants.



- Cash contributions are \$278k better than budget due primarily to a reimbursement from Taswater of costs associated with works on their infrastructure, completed by council as part of the Channel Highway CBD works.
  - Reimbursements are \$20k over budget due to pensioner rate remission reimbursements from the state government being higher than YTD budget.
  - Employee Costs are \$60k over budget, the Enterprise Agreement increase and back pay have been paid.
  - Materials and Services are \$92k over budget due primarily to timing differences in relation to the timing of expenditure on sealed road maintenance.
  - Other expenses are \$141k over budget primarily due to the YTD budget for pensioner rate remissions being understated. Pensioner rate remissions are reimbursed as per Reimbursements above.
  - Depreciation is \$276k over budget due to the impact of increased asset valuations. Stormwater assets were revalued in 2022/23 resulting in a 50% increase in value and indexation of other infrastructure assets at year-end resulted in large increases in asset values which in turn increases depreciation expense. An unfavourable adjustment of \$950k has been made to the end of year forecast.
  - Profit on sale of assets is \$233k over budget with \$176k relating to income received from the revenue share agreement on the sale of the first stage in Kingston Park.
- 4.2 Grants Capital is over budget by \$1.0m due to grants carried over from 2022/23, the largest being \$0.7m for the Transform Kingston project.
- 4.3 Council's cash and investments amount to \$9.9m at the end of the month, which is a reduction on September due to the repayment of \$2.8m borrowing in October. Borrowings of \$13.9 million offset this amount.

## **5. FINANCE**

- 5.1 Council's underlying result for YTD October 2023 is a \$22.97 million underlying surplus, which is a \$247k unfavourable variance on the budget for 2023/24.
- 5.2 The forecast result for 2023/24 remains at an underlying deficit of \$688k due primarily to the depreciation impacts of infrastructure asset revaluations and indexations. The significant increases in asset values at the end of June 2023 are due to the stormwater asset class revaluation and the year-end indexation of valuations of the other asset classes has resulted in a much higher depreciation expense going forward. Inflationary pressures mean there will likely be another significant increase at June 2024, affecting 2024/25 depreciation expense.

## **6. ENVIRONMENT**

- 6.1 There are no environmental issues associated with this matter.

## **7. COMMUNICATION AND CONSULTATION**

- 7.1 The financial results for October 2023 are available for public scrutiny in the Council meeting agenda.

**8. RISK**

8.1 The Council financials are projected to be below budget for the financial year mainly due to the Depreciation impact of revaluations, see 4.1 above.

8.2 Council is forecasting an underlying deficit for the full year.

**9. RECOMMENDATION**

That Council endorse the attached Financial Report as at 31 October 2023.

**ATTACHMENTS**

1. Financials YTD October 2023
2. Capital Report October 2023

Public Copy



## **FINANCIAL REPORT**

**FOR THE PERIOD**

**1ST JULY, 2023**

**TO**

**31ST OCTOBER, 2023**

**SUBMITTED TO COUNCIL**

**20TH NOVEMBER, 2023**

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**KINGBOROUGH COUNCIL - October 2023**

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<b>Table of Contents</b>	<b>Page No</b>
<a href="#">Cash Balances</a>	5
<a href="#">Cash, Investments and Borrowings</a>	6
<a href="#">Reserves Balances</a>	7
<a href="#">Public Open Space</a>	8
<a href="#">Budget Reconciliation Notes</a>	9
<a href="#">Summary Operating Statement Total for All Programs</a>	11
<a href="#">Governance Operating Statement</a>	12
<a href="#">Business Services Operating Statement</a>	13
<a href="#">Governance &amp; Property Services Statement</a>	14
<a href="#">Environment, Development &amp; Community Services Operating Statement</a>	15
<a href="#">Infrastructure Services Operating Statement</a>	16

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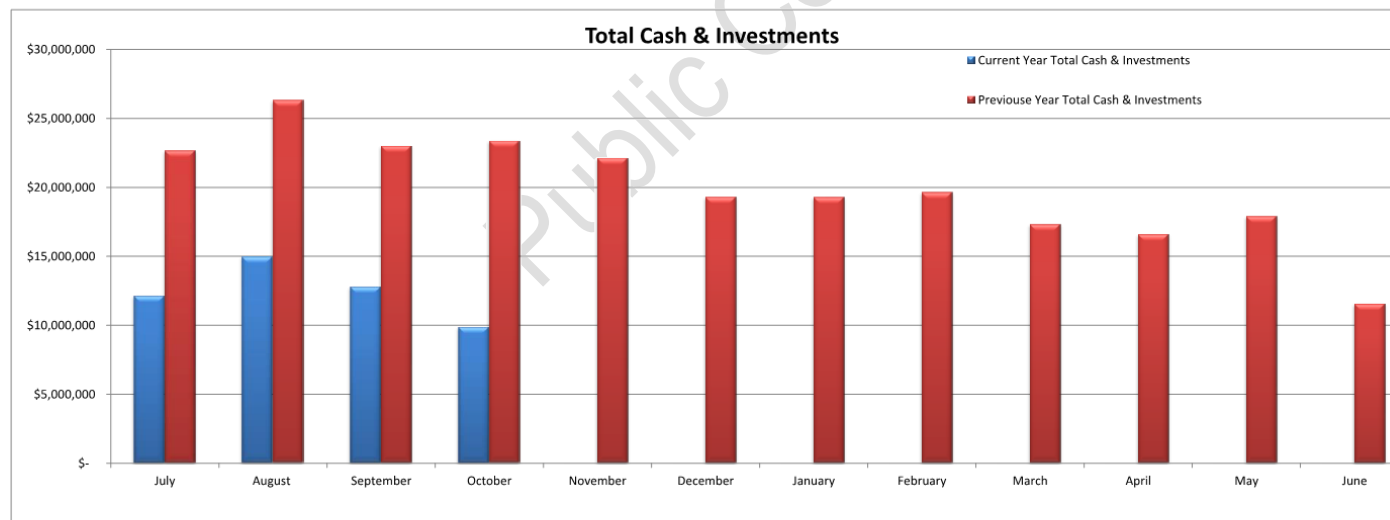


# KINGBOROUGH COUNCIL - October 2023

## CASH BALANCES

Balance Type	July	August	September	October	November	December	January	February	March	April	May	June
Reserves	\$ 2,860,736	\$ 2,397,463	\$ 2,212,000	\$ 2,220,674	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Held in Trust	\$ 1,719,474	\$ 1,717,674	\$ 1,717,674	\$ 1,662,385								
Unexpended Capital Works*	\$ 1,222,745	\$ 2,709,463	\$ 3,651,964	\$ 4,586,897								
<b>Current Year Total Committed Cash</b>	<b>\$ 5,802,955</b>	<b>\$ 6,824,600</b>	<b>\$ 7,581,638</b>	<b>\$ 8,469,956</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Previous Year Total Committed Cash</b>	<b>\$ 5,840,016</b>	<b>\$ 6,789,199</b>	<b>\$ 7,416,397</b>	<b>\$ 7,418,967</b>	<b>\$ 8,185,092</b>	<b>\$ 8,642,614</b>	<b>\$ 9,726,462</b>	<b>\$ 11,129,005</b>	<b>\$ 11,581,182</b>	<b>\$ 11,613,482</b>	<b>\$ 13,439,938</b>	<b>\$ 13,174,545</b>
Uncommitted Funds	\$ 6,330,309	\$ 8,136,991	\$ 5,213,192	\$ 1,396,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current Year Total Cash</b>	<b>\$ 12,133,264</b>	<b>\$ 14,961,591</b>	<b>\$ 12,794,831</b>	<b>\$ 9,866,360</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Previous Year Total Cash</b>	<b>\$ 22,650,806</b>	<b>\$ 26,297,444</b>	<b>\$ 22,991,651</b>	<b>\$ 23,355,485</b>	<b>\$ 22,118,994</b>	<b>\$ 19,292,435</b>	<b>\$ 19,279,548</b>	<b>\$ 19,625,884</b>	<b>\$ 17,306,239</b>	<b>\$ 16,581,339</b>	<b>\$ 17,891,355</b>	<b>\$ 11,541,718</b>

\*Unexpended Capital Works excludes Kingston Park expenditure



# KINGBOROUGH COUNCIL - October 2023

## CASH, INVESTMENTS & BORROWINGS

CASH ACCOUNTS	Interest Rate	Maturity Date	July	August	September	October	November	December	January	February	March	April	May	June
CBA - Overdraft Account	3.60%	Ongoing	\$ 2,105,067	\$ 1,206,057	\$ 397,407	\$ 2,272,885								
CBA - Applications Account	3.60%	Ongoing	\$ 3,495	\$ 58,198	\$ 6,392	\$ 123,591								
CBA - AR Account	3.60%	Ongoing	\$ 3,947	\$ 17,943	\$ 2,169	\$ 179,517								
CBA - Business Online Saver	4.15%	Ongoing	\$ 4,648,933	\$ 8,299,147	\$ 7,000,436	\$ 4,926,007								
<b>Total Cash</b>			\$ 6,761,442	\$ 9,581,345	\$ 7,406,404	\$ 7,502,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>INVESTMENTS</b>														
Bendigo 5	5.00%	09-Oct-23	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000									
Mystate 5	5.10%	09-Oct-23	\$ 1,532,548	\$ 1,532,548	\$ 1,532,548									
Tascorp HT	4.10%	Managed Trust	\$ 161,123	\$ 161,684	\$ 162,229	\$ 162,793								
Tascorp Cash Indexed	4.25%	Managed Trust	\$ 2,178,151	\$ 2,186,014	\$ 2,193,650	\$ 2,201,567								
<b>Total Investments</b>			\$ 5,371,822	\$ 5,380,245	\$ 5,388,426	\$ 2,364,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Current Year Total Cash &amp; Investments</b>			\$ 12,133,264	\$ 14,961,591	\$ 12,794,831	\$ 9,866,360	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Previous Year Cash &amp; Investments</b>			\$ 22,650,806	\$ 26,297,444	\$ 22,991,651	\$ 23,355,485	\$ 22,118,994	\$ 19,292,435	\$ 19,279,548	\$ 19,625,884	\$ 17,306,239	\$ 16,581,339	\$ 17,891,355	\$ 11,541,718
<b>Borrowings</b>														
Tascorp	3.47%	11-Oct-23	\$2,800,000	\$2,800,000	\$2,800,000									
Tascorp (Grant Funded)	2.13%	27-Jun-24	\$2,400,000	\$2,400,000	\$2,400,000	\$2,400,000								
Tascorp (Grant Funded)	1.99%	21-Jan-25	\$2,100,000	\$2,100,000	\$2,100,000	\$2,100,000								
Tascorp (Grant Funded)	1.10%	19-Jun-24	\$9,422,500	\$9,422,500	\$9,422,500	\$9,422,500								
			\$ 16,722,500	\$ 16,722,500	\$ 16,722,500	\$ 13,922,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## KINGBOROUGH COUNCIL - October 2023

### RESERVES

Accounts	July	August	September	October	November	December	January	February	March	April	May	June
Boronia Hill Reserve	\$ 10,733	\$ 10,733	\$ 10,733	\$ 10,733								
Car Parking	\$ 46,248	\$ 46,248	\$ 46,248	\$ 46,248								
Hall Equipment Replacement	\$ 72,416	\$ 72,416	\$ 72,416	\$ 72,416								
IT Equipment Replacement	\$ 220,711	\$ 220,711	\$ 220,711	\$ 220,711								
KSC Equipment Replacement	\$ 145,367	\$ 145,367	\$ 145,367	\$ 145,367								
KWS Replacement Reserve	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000								
Office Equipment Replacement	\$ 120,013	\$ 120,013	\$ 120,013	\$ 120,013								
Plant & Equipment Replacement	\$ 372,850	\$ 372,850	\$ 372,850	\$ 372,850								
Public Open Space	\$ 711,421	\$ 232,171	\$ 58,571	\$ 77,321								
Tree Preservation Reserve	\$ 760,976	\$ 776,953	\$ 765,090	\$ 755,014								
<b>Current Year Total Reserve</b>	<b>\$ 2,860,736</b>	<b>\$ 2,397,463</b>	<b>\$ 2,212,000</b>	<b>\$ 2,220,674</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Previous Year Total Reserve</b>	<b>\$ 3,171,178</b>	<b>\$ 3,371,968</b>	<b>\$ 2,992,671</b>	<b>\$ 2,997,893</b>	<b>\$ 3,078,821</b>	<b>\$ 2,879,919</b>	<b>\$ 2,881,967</b>	<b>\$ 2,888,160</b>	<b>\$ 2,889,055</b>	<b>\$ 2,738,651</b>	<b>\$ 2,728,574</b>	<b>\$ 3,866,525</b>

**KINGBOROUGH COUNCIL - October 2023 YTD**

**PUBLIC OPEN SPACE FUNDS**

<b>Opening Balance 01/10/2023</b>		\$	<b>58,571</b>
<b><u>Add Contributions Received</u></b>			
<b>Date</b>	<b>Details</b>		
31/10/2023	Contribution: Matt Holligan re: 137 Roslyn Avenue, Blackmans Bay. Das# 2021-40, Rec# 2157379	\$ 18,750	
			\$ 18,750
<b>Closing Balance 31/10/2023</b>			<u>\$ 77,321</u>
<b>Public Open Space Uncommitted Balance</b>			<u><u>\$ 77,321</u></u>



# KINGBOROUGH COUNCIL - October 2023

## BUDGET NOTES

<b>RECONCILIATION OF ORIGINAL TO FORECAST BUDGET</b>	
<b>BUDGET UNDERLYING RESULT</b>	<b>11,950</b>
<b>Forecast Changes:</b>	
Grants - FAGS above budget	250,000
Depreciation - Stormwater assets revaluation and infrastructure indexation	(950,000)
<b>FORECAST UNDERLYING RESULT</b>	<b>(688,050)</b>
<b>Adjustments not affecting the Underlying Surplus:</b>	
<b>Net Surplus.</b>	<b>2,011,950</b>

## KINGBOROUGH COUNCIL - October 2023

## Summary Operating Statement All

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
<b>Income</b>						
Rates	36,250,328	36,319,630	(69,302)	36,490,000	36,490,000	0
Income Levies	2,007,342	1,972,000	35,342	1,972,000	1,972,000	0
Statutory Fees & Fines	654,492	797,960	(143,468)	2,279,000	2,279,000	0
User Fees	624,378	537,015	87,363	1,604,720	1,604,720	0
Grants Recurrent	169,191	111,625	57,566	3,094,100	3,344,100	250,000
Contributions - Cash	352,711	74,360	278,351	223,000	223,000	0
Reimbursements	1,256,238	1,236,280	19,958	1,240,000	1,240,000	0
Other Income	207,827	154,900	52,927	784,200	784,200	0
Internal Charges Income	73,332	73,320	12	220,000	220,000	0
<b>Total Income</b>	<b>41,595,839</b>	<b>41,277,090</b>	<b>318,749</b>	<b>47,907,020</b>	<b>48,157,020</b>	<b>250,000</b>
<b>Expenses</b>						
Employee Costs	6,585,381	6,525,160	(60,221)	18,067,965	18,067,965	0
Expenses Levies	499,429	493,000	(6,429)	1,972,000	1,972,000	0
Loan Interest	32,742	33,000	258	33,000	33,000	0
Materials and Services	4,419,112	4,326,810	(92,302)	12,239,525	12,239,525	0
Other Expenses	2,948,398	2,806,900	(141,498)	4,370,580	4,370,580	0
Internal Charges Expense	73,332	73,320	(12)	220,000	220,000	0
<b>Total Expenses</b>	<b>14,558,394</b>	<b>14,258,190</b>	<b>(300,204)</b>	<b>36,903,070</b>	<b>36,903,070</b>	<b>0</b>
<b>Net Operating Surplus/(Deficit) before:</b>	<b>27,037,445</b>	<b>27,018,900</b>	<b>18,545</b>	<b>11,003,950</b>	<b>11,253,950</b>	<b>250,000</b>
Depreciation	4,612,555	4,335,910	(276,645)	12,902,000	13,852,000	(950,000)
Loss/(Profit) on Disposal of Assets	(233,225)	0	233,225	500,000	500,000	0
<b>Net Operating Surplus/(Deficit) before:</b>	<b>22,658,115</b>	<b>22,682,990</b>	<b>(24,875)</b>	<b>(2,398,050)</b>	<b>(3,098,050)</b>	<b>(700,000)</b>
Interest	178,985	173,320	5,665	520,000	520,000	0
Dividends	308,000	360,000	(52,000)	1,440,000	1,440,000	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	100,000	100,000	0
Investment Copping	0	0	0	350,000	350,000	0
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>23,145,100</b>	<b>23,216,310</b>	<b>(71,210)</b>	<b>11,950</b>	<b>(688,050)</b>	<b>(700,000)</b>
Grants Capital	997,761	0	997,761	1,700,000	1,700,000	0
Contributions - Non Monetary Assets	0	0	0	1,000,000	1,000,000	0
<b>NET SURPLUS/(DEFICIT)</b>	<b>24,142,861</b>	<b>23,216,310</b>	<b>926,551</b>	<b>2,711,950</b>	<b>2,011,950</b>	<b>(700,000)</b>
<b>Underlying Result</b>						
Profit on Sale of Land	(176,000)	0	(176,000)	0	0	0
<b>UNDERLYING RESULT</b>	<b>22,969,100</b>	<b>23,216,310</b>	<b>(247,210)</b>	<b>11,950</b>	<b>(688,050)</b>	<b>(700,000)</b>
<b>TOTAL CASH GENERATED</b>	<b>18,532,545</b>	<b>18,880,400</b>	<b>(347,855)</b>	<b>12,913,950</b>	<b>13,163,950</b>	<b>250,000</b>

## KINGBOROUGH COUNCIL - October 2023

## Summary Operating Statement Governance

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
<b>Income</b>						
Rates	29,356,533	29,458,000	(101,467)	29,580,000	29,580,000	0
Income Levies	2,007,342	1,972,000	35,342	1,972,000	1,972,000	0
Statutory Fees & Fines	0	0	0	0	0	0
User Fees	32,800	31,680	1,120	95,000	95,000	0
Grants Recurrent	28,306	28,305	1	2,760,000	3,010,000	250,000
Contributions - Cash	326,686	46,680	280,006	140,000	140,000	0
Reimbursements	1,256,238	1,236,280	19,958	1,240,000	1,240,000	0
Other Income	31,106	18,180	12,926	352,000	352,000	0
Internal Charges Income	0	0	0	0	0	0
<b>Total Income</b>	<b>33,039,010</b>	<b>32,791,125</b>	<b>247,885</b>	<b>36,139,000</b>	<b>36,389,000</b>	<b>250,000</b>
<b>Expenses</b>						
Employee Costs	155,650	144,340	(11,310)	419,260	419,260	0
Expenses Levies	499,429	493,000	(6,429)	1,972,000	1,972,000	0
Loan Interest	0	0	0	0	0	0
Materials and Services	72,587	132,400	59,813	211,200	211,200	0
Other Expenses	1,822,015	1,666,200	(155,815)	2,434,000	2,434,000	0
Internal Charges Expense	0	0	0	0	0	0
<b>Total Expenses</b>	<b>2,637,681</b>	<b>2,435,940</b>	<b>(201,741)</b>	<b>5,036,460</b>	<b>5,036,460</b>	<b>0</b>
<b>Net Operating Surplus/(Deficit) before:</b>	<b>30,401,329</b>	<b>30,355,185</b>	<b>46,144</b>	<b>31,102,540</b>	<b>31,352,540</b>	<b>250,000</b>
Depreciation	23,313	78,960	55,647	235,000	235,000	0
Loss/(Profit) on Disposal of Assets	(233,225)	0	233,225	500,000	500,000	0
<b>Net Operating Surplus/(Deficit) before:</b>	<b>30,611,240</b>	<b>30,276,225</b>	<b>335,015</b>	<b>30,367,540</b>	<b>30,617,540</b>	<b>250,000</b>
Interest	0	0	0	0	0	0
Dividends	308,000	360,000	(52,000)	1,440,000	1,440,000	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	100,000	100,000	0
Investment Copping	0	0	0	350,000	350,000	0
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>30,919,240</b>	<b>30,636,225</b>	<b>283,015</b>	<b>32,257,540</b>	<b>32,507,540</b>	<b>250,000</b>
Grants Capital	997,761	0	997,761	1,700,000	1,700,000	0
Contributions - Non Monetary Assets	0	0	0	1,000,000	1,000,000	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
<b>NET SUPRPLUS/(DEFICIT)</b>	<b>31,917,001</b>	<b>30,636,225</b>	<b>1,280,776</b>	<b>34,957,540</b>	<b>35,207,540</b>	<b>250,000</b>
<b>TOTAL CASH GENERATED</b>	<b>30,895,927</b>	<b>30,557,265</b>	<b>338,662</b>	<b>32,022,540</b>	<b>32,272,540</b>	<b>(250,000)</b>

## KINGBOROUGH COUNCIL - October 2023

## Summary Operating Statement Business Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
<b>Income</b>						
Rates	0	0	0	0	0	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	80,420	93,320	(12,900)	280,000	280,000	0
User Fees	0	0	0	0	0	0
Grants Recurrent	0	0	0	0	0	0
Contributions - Cash	0	0	0	0	0	0
Reimbursements	0	0	0	0	0	0
Other Income	36,741	39,320	(2,579)	136,000	136,000	0
Internal Charges Income	50,000	50,000	0	150,000	150,000	0
<b>Total Income</b>	<b>167,162</b>	<b>182,640</b>	<b>(15,478)</b>	<b>566,000</b>	<b>566,000</b>	<b>0</b>
<b>Expenses</b>						
Employee Costs	1,100,706	1,077,660	(23,046)	3,143,180	3,143,180	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	32,742	33,000	258	33,000	33,000	0
Materials and Services	476,358	431,840	(44,518)	890,700	890,700	0
Other Expenses	758,417	832,630	74,213	1,257,800	1,257,800	0
Internal Charges Expense	0	0	0	0	0	0
<b>Total Expenses</b>	<b>2,368,223</b>	<b>2,375,130</b>	<b>6,907</b>	<b>5,324,680</b>	<b>5,324,680</b>	<b>0</b>
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(2,201,062)</b>	<b>(2,192,490)</b>	<b>(8,572)</b>	<b>(4,758,680)</b>	<b>(4,758,680)</b>	<b>0</b>
Depreciation	85,981	87,490	1,509	260,400	260,400	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(2,287,043)</b>	<b>(2,279,980)</b>	<b>(7,063)</b>	<b>(5,019,080)</b>	<b>(5,019,080)</b>	<b>0</b>
Interest	178,985	173,320	5,665	520,000	520,000	0
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(2,108,058)</b>	<b>(2,106,660)</b>	<b>(1,398)</b>	<b>(4,499,080)</b>	<b>(4,499,080)</b>	<b>0</b>
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
<b>NET SUPRPLUS/(DEFICIT)</b>	<b>(2,108,058)</b>	<b>(2,106,660)</b>	<b>(1,398)</b>	<b>(4,499,080)</b>	<b>(4,499,080)</b>	<b>0</b>
<b>TOTAL CASH GENERATED</b>	<b>(2,022,076)</b>	<b>(2,019,170)</b>	<b>(2,906)</b>	<b>(4,238,680)</b>	<b>(4,238,680)</b>	<b>0</b>



## KINGBOROUGH COUNCIL - October 2023

## Summary Operating Statement Governance &amp; Property Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Variance
<b>Income</b>					
Rates	0	0	0	0	0
Income Levies	0	0	0	0	0
Statutory Fees & Fines	167,957	194,680	(26,723)	469,000	0
User Fees	518,134	446,775	71,359	1,334,120	0
Grants Recurrent	61,267	83,320	(22,053)	250,000	0
Contributions - Cash	0	0	0	0	0
Reimbursements	0	0	0	0	0
Other Income	29,991	27,320	2,671	82,000	0
Internal Charges Income	0	0	0	0	0
<b>Total Income</b>	<b>777,348</b>	<b>752,095</b>	<b>25,253</b>	<b>2,135,120</b>	<b>0</b>
<b>Expenses</b>					
Employee Costs	1,258,157	1,193,560	(64,597)	3,466,061	0
Expenses Levies	0	0	0	0	0
Loan Interest	0	0	0	0	0
Materials and Services	498,097	489,110	(8,987)	1,404,050	0
Other Expenses	78,759	51,910	(26,849)	136,900	0
Internal Charges Expense	0	0	0	0	0
<b>Total Expenses</b>	<b>1,835,013</b>	<b>1,734,580</b>	<b>(100,433)</b>	<b>5,007,011</b>	<b>0</b>
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(1,057,665)</b>	<b>(982,485)</b>	<b>(75,180)</b>	<b>(2,871,891)</b>	<b>0</b>
Depreciation	410,487	343,970	(66,517)	1,023,600	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(1,468,152)</b>	<b>(1,326,455)</b>	<b>(141,697)</b>	<b>(3,895,491)</b>	<b>0</b>
Interest	0	0	0	0	0
Dividends	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0
Investment Copping	0	0	0	0	0
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(1,468,152)</b>	<b>(1,326,455)</b>	<b>(141,697)</b>	<b>(3,895,491)</b>	<b>0</b>
Grants Capital	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0
<b>NET SUPRPLUS/(DEFICIT)</b>	<b>(1,468,152)</b>	<b>(1,326,455)</b>	<b>(141,697)</b>	<b>(3,895,491)</b>	<b>0</b>
<b>TOTAL CASH GENERATED</b>	<b>(1,057,665)</b>	<b>(982,485)</b>	<b>(208,214)</b>	<b>(2,871,891)</b>	<b>0</b>

## KINGBOROUGH COUNCIL - October 2023

## Summary Operating Statement Environment, Development &amp; Community Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
<b>Income</b>						
Rates	0	0	0	0	0	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	406,114	509,960	(103,846)	1,530,000	1,530,000	0
User Fees	39,412	27,400	12,012	82,200	82,200	0
Grants Recurrent	79,618	0	79,618	84,100	84,100	0
Contributions - Cash	26,026	26,680	(654)	80,000	80,000	0
Reimbursements	0	0	0	0	0	0
Other Income	30,116	18,320	11,796	55,000	55,000	0
Internal Charges Income	0	0	0	0	0	0
<b>Total Income</b>	<b>581,287</b>	<b>582,360</b>	<b>(1,073)</b>	<b>1,831,300</b>	<b>1,831,300</b>	<b>0</b>
<b>Expenses</b>						
Employee Costs	1,962,425	2,048,500	86,075	5,972,081	5,972,081	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
Materials and Services	207,475	391,720	184,245	1,094,000	1,094,000	0
Other Expenses	153,667	162,440	8,773	376,680	376,680	0
Internal Charges Expense	0	0	0	0	0	0
<b>Total Expenses</b>	<b>2,349,592</b>	<b>2,602,660</b>	<b>253,068</b>	<b>7,442,761</b>	<b>7,442,761</b>	<b>0</b>
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(1,768,305)</b>	<b>(2,020,300)</b>	<b>251,995</b>	<b>(5,611,461)</b>	<b>(5,611,461)</b>	<b>0</b>
Depreciation	71,790	57,850	(13,940)	172,000	172,000	0
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(1,840,096)</b>	<b>(2,078,150)</b>	<b>238,054</b>	<b>(5,783,461)</b>	<b>(5,783,461)</b>	<b>0</b>
Interest	0	0	0	0	0	0
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(1,840,096)</b>	<b>(2,078,150)</b>	<b>238,054</b>	<b>(5,783,461)</b>	<b>(5,783,461)</b>	<b>0</b>
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
<b>NET SUPRPLUS/(DEFICIT)</b>	<b>(1,840,096)</b>	<b>(2,078,150)</b>	<b>238,054</b>	<b>(5,783,461)</b>	<b>(5,783,461)</b>	<b>0</b>
<b>TOTAL CASH GENERATED</b>	<b>(1,768,305)</b>	<b>(2,020,300)</b>	<b>251,995</b>	<b>(5,611,461)</b>	<b>(5,611,461)</b>	<b>0</b>

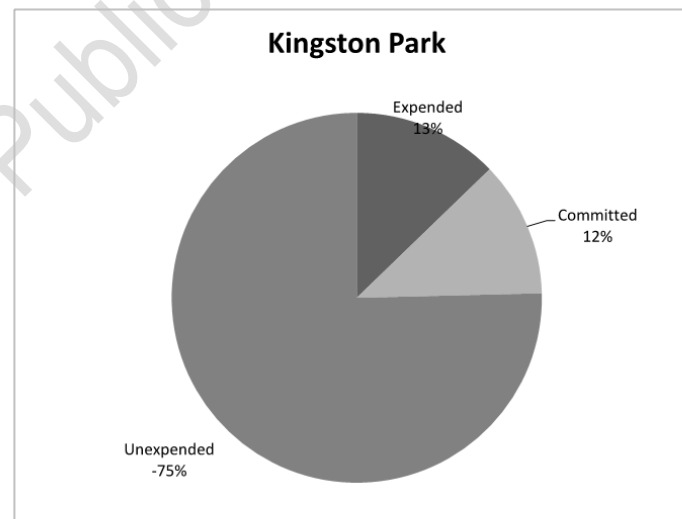
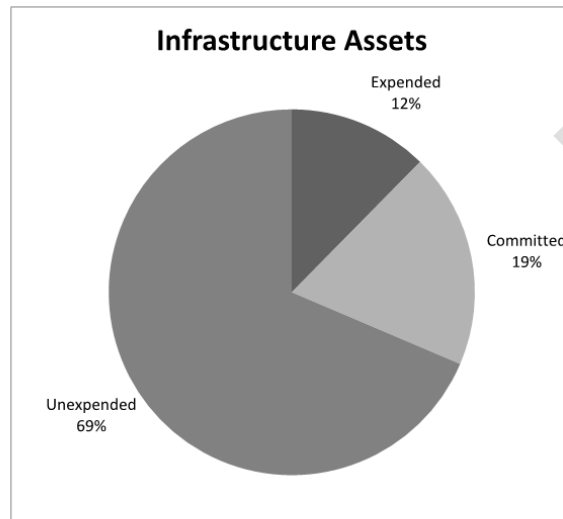
## KINGBOROUGH COUNCIL - October 2023

## Summary Operating Statement Infrastructure Services

	YTD Actuals	YTD Budget	YTD Variance	Annual Budget	Forecast Budget	Forecast Variance
<b>Income</b>						
Rates	6,893,795	6,861,630	32,165	6,910,000	6,910,000	0
Income Levies	0	0	0	0	0	0
Statutory Fees & Fines	0	0	0	0	0	0
User Fees	34,032	31,160	2,872	93,400	93,400	0
Grants Recurrent	0	0	0	0	0	0
Contributions - Cash	0	1,000	(1,000)	3,000	3,000	0
Reimbursements	0	0	0	0	0	0
Other Income	79,873	51,760	28,113	159,200	159,200	0
Internal Charges Income	23,332	23,320	12	70,000	70,000	0
<b>Total Income</b>	<b>7,031,033</b>	<b>6,968,870</b>	<b>62,163</b>	<b>7,235,600</b>	<b>7,235,600</b>	<b>0</b>
<b>Expenses</b>						
Employee Costs	2,108,443	2,061,100	(47,343)	5,070,432	5,070,432	0
Expenses Levies	0	0	0	0	0	0
Loan Interest	0	0	0	0	0	0
Materials and Services	3,164,595	2,881,740	(282,855)	8,641,526	8,641,526	0
Other Expenses	135,540	93,720	(41,820)	165,200	165,200	0
Internal Charges Expense	73,332	73,320	(12)	220,000	220,000	0
<b>Total Expenses</b>	<b>5,481,910</b>	<b>5,109,880</b>	<b>(372,030)</b>	<b>14,097,158</b>	<b>14,097,158</b>	<b>0</b>
<b>Net Operating Surplus/(Deficit) before:</b>	<b>1,549,123</b>	<b>1,858,990</b>	<b>(309,867)</b>	<b>(6,861,558)</b>	<b>(6,861,558)</b>	<b>0</b>
Depreciation	4,020,983	3,767,640	(253,343)	11,211,000	12,161,000	(950,000)
Loss/(Profit) on Disposal of Assets	0	0	0	0	0	0
<b>Net Operating Surplus/(Deficit) before:</b>	<b>(2,471,861)</b>	<b>(1,908,650)</b>	<b>(563,211)</b>	<b>(18,072,558)</b>	<b>(19,022,558)</b>	<b>(950,000)</b>
Interest	0	0	0	0	0	0
Dividends	0	0	0	0	0	0
Share of Profits/(Losses) of Invest. In Assoc	0	0	0	0	0	0
Investment Copping	0	0	0	0	0	0
<b>NET OPERATING SURPLUS/(DEFICIT)</b>	<b>(2,471,861)</b>	<b>(1,908,650)</b>	<b>(563,211)</b>	<b>(18,072,558)</b>	<b>(19,022,558)</b>	<b>(950,000)</b>
Grants Capital	0	0	0	0	0	0
Contributions - Non Monetary Assets	0	0	0	0	0	0
Initial Recognition of Infrastructure Assets	0	0	0	0	0	0
<b>NET SUPRPLUS/(DEFICIT)</b>	<b>(2,471,861)</b>	<b>(1,908,650)</b>	<b>(563,211)</b>	<b>(18,072,558)</b>	<b>(19,022,558)</b>	<b>(950,000)</b>
<b>TOTAL CASH GENERATED</b>	<b>(6,492,844)</b>	<b>(5,676,290)</b>	<b>(816,554)</b>	<b>(6,861,558)</b>	<b>(6,861,558)</b>	<b>0</b>

**KINGBOROUGH COUNCIL  
CAPITAL EXPENDITURE TO 30/10/2023**

	Budget					Actual			Remaining
	Carry Forward	Annual Budget	Grants Received	IMG Adjustments	Total	Actual	Commitments	Total	
<b>EXPENDITURE BY ASSET TYPE</b>									
Roads	4,696,493	6,992,500	-	140,388	11,829,381	1,510,154	2,776,745	4,286,899	7,542,482
Stormwater	1,340,416	1,776,500	-	21,783	3,138,699	349,290	1,811	351,101	2,787,598
Property	2,740,209	4,044,200	234,100	94,371	7,112,880	832,283	1,367,133	2,199,416	4,913,464
Other	60,406	-	-	(256,542)	(196,136)	16,317	20,900	37,217	(233,353)
Sub total	8,837,524	12,813,200	234,100	-	21,884,824	2,708,044	4,166,588	6,874,632	15,010,191
Kingston Park	(1,367,667)	-	-	-	(1,367,667)	343,723	319,128	662,850	(2,030,517)
City Deal Funding	174,884	-	227,908	-	402,792	2,437,772	74,754	2,512,526	(2,109,734)
Local Roads and Community Infrastructure to Operational Expenditure	-	-	-	-	-	-	-	-	-
Grand Total	7,644,741	12,813,200	462,008	-	20,919,949	5,489,539	4,560,470	10,050,009	10,869,940





KINGBOROUGH COUNCIL  
CAPITAL EXPENDITURE TO 30/10/2023

Closed?	Capital Project No.	Description	Department	Renewal, Upgrade, or New	Budget						Actual			Remaining	
					Carry Forward	Annual Budget	Grants Rec., POS Funding Council decision	On costs allocated	IMG Adjustments	Total	Actual	Commitments	Total		
KINGSTON PARK															
1	KP	Overall Project budget	Kingston Park	New	-					-		-			
2	FALSE	C00689 KP Pardalote Parade Design & Construction	Kingston Park	New	-			-		-		311		311	(311)
3	FALSE	C01627 KP Site - Land Release Strategy	Kingston Park	New	(4,439)			-		(4,439)		43,413		43,413	(47,851)
4	FALSE	C01628 KP Site - General Expenditure	Kingston Park	New	(26,666)			-		(26,666)		47,824		47,824	(74,490)
5	TRUE	C03068 Kingston Park Operational Expenditure	Kingston Park	New	-			-		-		-		-	
6	FALSE	C03173 KP Public Open Space - Playground	Kingston Park	New	(15,741)			-		(15,741)		414	1,566	1,980	(17,721)
7	FALSE	C03277 KP Public Open Space - Stage 2	Kingston Park	New	(636,066)			-		(636,066)		44,781	22,357	67,138	(703,205)
8	KP3	KP Playground Stage 2 Security Cameras	Kingston Park	New	70,000					70,000		-		-	70,000
9	TRUE	C03504 KP Playground Security Cameras	Kingston Park	New	-			-		-		-		-	
10	FALSE	C03293 Pardalote Parade Northern Section (TIP)	Kingston Park	New	9,529			-		9,529		-		-	9,529
11	FALSE	C03279 KP Goshawk Way Stage 1B	Kingston Park	New	41,828			-		41,828		122,800	255,591	378,391	(336,563)
12	FALSE	C03532 John St Roundabout Upgrade (T'ferred to C03279)	Kingston Park	New	-			-		-		-		-	
13	TRUE	C03306 KP Sparrowhawk St Design and Construct	Kingston Park	New	-			-		-			30,003	30,003	(30,003)
14	FALSE	C03280 KP Stormwater wetlands	Kingston Park	New	(806,112)			-		(806,112)		84,180	9,610	93,790	(899,902)
15												-		-	
16					(1,367,667)	-	-	-	-	(1,367,667)		343,723	319,128	662,850	(2,030,517)
17															
18	CITY DEAL FUNDING														
19															
20	G10034	City Deal Funding - \$0.5m to come (Funding \$7,900,000 to come \$5.9m - paid 2020/21 \$2.0m, 2021/22 \$2m, 2022/23 \$3.4, 2023/24 \$0.5m)			2,569,280			-		2,569,280		-	-	-	2,569,280
21	Place	Place Strategy development	Expenditure in C03107 Channel Hwy 2019/20		-			-		-		-		-	
22	FALSE	C03530 Kingston Bus Interchange	New		788,950			-		788,950		-		-	788,950
23	CD2	Other initiatives to be determined			-			-		-		-		-	
24	CD3	Whitewater Creek Track - construct			-			-		-		-		-	
25	FALSE	C03524 Channel Highway Vic 15-45 - Design	Upgrade		(187,576)			-		(187,576)		68,749	27,949	96,698	(284,274)
26	FALSE	C03525 Channel Highway Vic 15-45 - Construct	80% R / 20% N		(2,455,992)		227,908			(2,228,084)		2,369,023	46,805	2,415,828	(4,643,912)
27	FALSE	C03526 Fantail Parade Walkway - design	New		50,000			-		50,000		-		-	50,000
28	FALSE	C03523 Property purchase - 40 Channel Hwy	New		(589,778)			-		(589,778)		-		-	(589,778)
29	G80001	Transform Kingston Program	in Operational expenditure		-			-		-		in Operational expenditure			
30	CD8	John St Roundabout Upgrade			-			-		-		in Kingston Park above C03532			
31	G80002	Kingborough Bicycle Plan	in Operational expenditure		-			-		-		in Operational expenditure			
32					-			-		-		-		-	
33					174,884	-	227,908	-	-	402,792		2,437,772	74,754	2,512,526	(2,109,734)
34															
35	LOCAL ROADS & COMMUNITY INFRASTRUCTURE Phase 3														
36															
37					-			-	-	-		-	-	-	-
38					-			-	-	-		-	-	-	-
39															
40					-	-	-	-	-	-		-	-	-	-
41															

**KINGBOROUGH COUNCIL**  
**CAPITAL EXPENDITURE TO 30/10/2023**

Closed?	Capital Project No.	Description	Department	Renewal, Upgrade, or New	Budget						Actual			Remaining
					Carry Forward	Annual Budget	Grants Rec., POS Funding Council decision	On costs allocated	IMG Adjustments	Total	Actual	Commitments	Total	
42	FALSE	C03326	Kingston Beach Oval Changerooms Upgrade	Property	Upgrade	451,216	-	-	-	451,216	-	16,250	16,250	434,966
43	FALSE	C03341	Woodbridge Hall Toilet Upgrade	Property	Renewal	78,489	-	-	-	78,489	53,681	38,182	91,863	(13,374)
44	FALSE	C03455	Alamo Close Play Space and Parkland Works	Property	New	216,008	-	-	-	216,008	7,493	1,205	8,698	207,311
45	FALSE	C03460	Dru Point Playground Upgrade	Property	50% R / 50% U	255,568	-	-	-	255,568	8,995	135,966	144,961	110,607
46	FALSE	C03468	Margate Hall Disability Toilet	Property	Upgrade	(5,742)	-	-	5,742	-	437	-	437	(437)
47	FALSE	C03469	Margate Hall Access Ramp	Property	New	16,000	-	-	-	16,000	-	-	-	16,000
48	FALSE	C03470	North West Bay River Multi-Use Trail - Stage 1	Property	New	1,349	-	-	-	1,349	15,749	-	15,749	(14,400)
49	FALSE	C03472	Taroona Hall Upgrade	Property	Upgrade	-	21,500	-	-	21,500	-	13,110	13,110	8,390
50	FALSE	C03475	Willowbend Park Playground Upgrade	Property	Upgrade	137,115	-	-	-	137,115	4,953	-	4,953	132,162
51	FALSE	C03476	Public Place Recycling - Blackmans Bay Beach	Property	New	(119)	-	-	119	-	6,490	-	6,490	(6,490)
52	FALSE	C03425	Whitewater Creek Track Rehabilitation - Stage 1	Property	50% R / 50% U	(9,253)	-	-	9,253	-	6,160	24,088	30,248	(30,248)
53	FALSE	C03458	Works Depot Toilet & Washroom Facilities	Property	Renewal	(2,500)	30,000	-	2,500	30,000	-	-	-	30,000
54	FALSE	C03473	Taroona Beach Foreshore Toilet	Property	Renewal	301,108	-	-	-	301,108	226,065	81,007	307,072	(5,964)
55	TRUE	C03529	Longley Reserve Toilet Block Replacement	Property	Renewal	-	-	-	-	-	1,070	135	1,205	(1,205)
56	FALSE	C03546	Civic Centre HVAC System Upgrade - Design Only	Property	Renewal	30,000	550,000	-	-	580,000	-	-	-	580,000
57	FALSE	C03547	Gormley Park Changerooms Upgrade	Property	New	100,000	-	-	-	100,000	8,285	-	8,285	91,715
58	FALSE	C03550	Gormley Park Oval Upgrade	Property	New	(6,497)	-	-	6,497	-	4,083	-	4,083	(4,083)
59	FALSE	C03521	Leslie Vale Oval Upgrade	Property	New	7,835	-	-	-	7,835	10,512	-	10,512	(2,677)
60	FALSE	C03552	Kingston Mountain Bike Park Carpark	Property	Renewal	39,216	-	-	-	39,216	-	-	-	39,216
61	FALSE	C03553	Dog Bag Dispenser Renewal	Property	Renewal	46,533	-	-	-	46,533	7,517	-	7,517	39,016
62	FALSE	C03314	Silverwater Park Upgrade	Property	Upgrade	277,610	-	-	-	277,610	56,137	39,196	95,333	182,277
63	FALSE	C03554	Twin Ovals to Spring Farm Connector Track	Property	New	127,434	-	27,000	-	154,434	2,037	144,682	146,719	7,715
64	FALSE	C03555	Spring Farm Track to Whitewater Creek	Property	New	238,848	-	207,100	-	445,948	2,568	423,129	425,697	20,251
65	FALSE	C03595	Playground at Spring Farm or Whitewater Park	Property	New	189,065	-	-	-	189,065	16,352	1,325	17,677	171,388
66	FALSE	C03596	Electric Vehicle Charging Station Civic Centre	Property	New	30,000	-	-	-	30,000	20,000	-	20,000	10,000
67	FALSE	C03610	Mt Royal Park Upgrade	Property	Upgrade	178,422	-	-	-	178,422	1,749	24,230	25,979	152,443
68	FALSE	C03612	Works Depot Native Nursery upgrade	Property	Upgrade	-	25,000	-	-	25,000	5,322	20,579	25,900	(900)
69	FALSE	C03613	KSC Fitness Centre Access DDA Compliant - Design Only	Property	Upgrade	-	25,000	-	-	25,000	680	-	680	24,320
70	FALSE	C03614	Snug Foreshore Toilet Upgrade	Property	Upgrade	-	250,000	-	45,000	295,000	100,728	177,870	278,597	16,403
71	FALSE	C03615	Kellaway Park Clubrooms Electrical Upgrade	Property	Upgrade	-	10,200	-	-	10,200	-	-	-	10,200
72	FALSE	C03616	Kingborough Community Hub Upgrade & Signage	Property	Upgrade	-	250,000	-	-	250,000	-	15,070	15,070	234,930
73	FALSE	C03617	KSC Fitness Centre Multi-Access Toilet Upgrade	Property	Upgrade	-	356,400	-	-	356,400	7,871	-	7,871	348,529
74	FALSE	C03618	KSC Rear Landscaping & Accessibility Upgrade	Property	Upgrade	-	360,000	-	-	360,000	3,423	-	3,423	356,578
75	FALSE	C03619	KSC Ground Floor Multi-Access Toilet Upgrade	Property	Upgrade	-	50,000	-	-	50,000	-	-	-	50,000
76	FALSE	C03620	Kingston Mountain Bike Toilet	Property	New	-	110,000	-	15,000	125,000	40,406	89,251	129,657	(4,657)
77	FALSE	C03621	Twin Ovals Machinery Shed	Property	New	-	70,000	-	-	70,000	210	-	210	69,790
78	FALSE	C03622	Barretta Transfer Station Vehicle Storage Shed	Property	New	-	374,000	-	-	374,000	5,522	-	5,522	368,478
79	FALSE	C03623	Adventure Bay Community Hall Kitchen Upgrade	Property	Upgrade	-	6,000	-	-	6,000	2,709	-	2,709	3,291
80	FALSE	C03624	Snug Community Hall Upgrade	Property	Upgrade	-	250,000	-	-	250,000	450	-	450	249,550
81	FALSE	C03625	Kettering Cricket Club Changerooms	Property	Upgrade	-	10,000	-	-	10,000	-	-	-	10,000
82	FALSE	C03626	Kingston Beach Accessibility Matting	Reserves	Upgrade	-	16,000	-	-	16,000	-	14,388	14,388	1,612
83	FALSE	C03627	Woodbridge Oval Upgrade	Reserves	Upgrade	-	200,000	-	-	200,000	3,651	-	3,651	196,349
84	FALSE	C03628	Snug Oval Cricket Net Replacement	Reserves	Renewal	-	80,000	-	-	80,000	59,241	33,150	92,391	(12,391)
85	FALSE	C03629	Snug Foreshore tennis court refurbishment (POS)	Reserves	Renewal	-	39,000	-	-	39,000	-	-	-	39,000
86	FALSE	C03630	McKenzie Road - Leslie Vale Track Upgrade - Stage 2 (P)	Reserves	Upgrade	-	96,000	-	-	96,000	30,000	30,000	60,000	36,000
87	FALSE	C03631	Picket Hill Track Upgrade (POS)	Reserves	Upgrade	-	57,000	-	-	57,000	37,495	16,000	53,495	3,505
88	FALSE	C03632	North West Bay Trail Feasibility - Stage 2	Reserves	New	-	20,800	-	-	20,800	-	3,496	3,496	17,304
89	FALSE	C03633	KSC Connector Track from Coop Court - DA	Reserves	New	-	10,000	-	-	10,000	-	-	-	10,000
90	FALSE	C03634	Kelvedon Park Drainage Upgrade	Reserves	Upgrade	-	208,800	-	-	208,800	1,614	-	1,614	207,186
91	FALSE	C03635	Kingston Beach RSL Memorial	Reserves	Renewal	-	7,500	-	-	7,500	-	1,970	1,970	5,530

KINGBOROUGH COUNCIL  
CAPITAL EXPENDITURE TO 30/10/2023

Closed?	Capital Project No.	Description	Department	Renewal, Upgrade, or New	Budget						Actual			Remaining
					Carry Forward	Annual Budget	Grants Rec., POS Funding Council decision	On costs allocated	IMG Adjustments	Total	Actual	Commitments	Total	
92	FALSE	C03636	Taroona Foreshore Track Upgrade (POS)	Reserves	Upgrade	-	12,000	-	-	12,000	15,000	-	15,000	(3,000)
93	FALSE	C03637	Barretta Reserve Parking Upgrade (POS)	Reserves	Upgrade	-	15,000	-	-	15,000	-	-	-	15,000
94	FALSE	C03638	Hinsby Road Foreshore Access Upgrade - Design Only	Reserves	Upgrade	-	30,000	-	-	30,000	-	-	-	30,000
95	FALSE	C03639	Kingston Wetlands Access Upgrade (POS)	Reserves	Upgrade	-	269,000	-	-	269,000	5,889	-	5,889	263,111
96	FALSE	C03640	Sherburd Oval cricket net replacement	Reserves	Renewal	-	100,000	-	-	100,000	-	-	-	100,000
97	FALSE	C03641	Kingston Netball Access Road Improvements	Reserves	Renewal	-	65,000	-	-	65,000	51,575	-	51,575	13,426
98	FALSE	C03642	Taroona Bowls & Tennis Club Carpark - Design	Reserves	Renewal	-	30,000	-	-	30,000	167	-	167	29,833
99	FALSE	C03643	KSC Netball Court Resurfacing	Reserves	Renewal	-	40,000	-	-	40,000	-	-	-	40,000
100	FALSE	C03690	Lightwood Park Water Supply	Reserves	New	-	-	-	10,000	10,000	-	-	-	10,000
101														
102	TRUE	C90016	Community Halls Security Systems Upgrade	Property	Upgrade	25,000	-	-	-	25,000	-	-	-	25,000
103	FALSE	C03599	Kingston Beach Hall Security Upgrade	Property	Upgrade	9,640	-	-	-	9,640	-	9,640	9,640	-
104	FALSE	C03600	Blackmans Bay Hall Security Upgrade	Property	Upgrade	(260)	-	-	260	-	-	5,090	5,090	(5,090)
105	FALSE	C03601	Margate Hall Security Upgrade	Property	Upgrade	3,706	-	-	-	3,706	-	3,706	3,706	-
106	FALSE	C03602	Sandfly Hall Security Upgrade	Property	Upgrade	4,418	-	-	-	4,418	-	4,419	4,419	(1)
107														
108					2,740,209	4,044,200	234,100	-	94,371	7,112,880	832,283	1,367,133	2,199,416	4,913,464
109														
110	FALSE	C03130	Multi-function devices - CC, Depot, KSC etc	IT	Renewal	-	-	-	-	-	-	-	-	-
111	FALSE	C00613	Purchase IT Equipment	IT	New	-	-	-	-	-	3,492	183	3,676	(3,676)
112	FALSE	C00672	Digital Local Government Program	IT	New	60,406	-	-	-	60,406	-	-	-	60,406
113	FALSE	C01602	Financial Systems Replacement	IT	Renewal	-	-	-	-	-	-	20,716	20,716	(20,716)
114	FALSE	C03405	Wireless networking	IT	Renewal	-	-	-	-	-	-	-	-	-
115														
116					60,406	-	-	-	-	60,406	3,492	20,900	24,392	36,014
117														
118	TRUE	C90003	Design/survey for future works	Design	Renewal	-	80,000	-	(8,000)	72,000	-	-	-	72,000
119	FALSE	C03537	Recreation Street Carpark Rehabilitation	Design	Renewal	3,851	-	-	-	3,851	6,249	-	6,249	(2,398)
120	FALSE	C03645	Belhaven Avenue (vic.2-16) Design	Design	Renewal	-	30,000	-	-	30,000	5,596	-	5,596	24,404
121	FALSE	C03689	Margate Museum retaining wall - design	Design	New	-	-	-	8,000	8,000	-	-	-	8,000
122				Design										
123					3,851	110,000	-	-	-	113,851	11,846	-	11,846	102,005
124														
125					-	-	-	-	-	-	-	-	-	-
126														
127					-	-	-	-	-	-	-	-	-	-
128														
129	FALSE	C03276	Upgrade Street Lighting to LED	Roads	Upgrade	242,542	-	-	-	242,542	3,072	-	3,072	239,470
130	FALSE	C03199	Snug Tiers Reconstruction	Roads	Upgrade	(36,350)	-	-	36,350	-	85,793	-	85,793	(85,793)
131	FALSE	C03284	Adventure Bay Road road safety measures - BI Tourism	Roads	New	16,650	-	-	-	16,650	83	-	83	16,567
132	TRUE	C03311	Browns Road Upgrade	Roads	Upgrade	27,364	-	1,368	-	28,732	28,732	-	28,732	-
133	FALSE	C03499	Wyburton Place and Clare Street Reconstruction	Roads	Upgrade	23,548	-	-	-	23,548	20,152	-	20,152	3,396
134	FALSE	C03508	Pelverata Road Slope Failure Repair	Roads	New	18,209	320,000	-	-	338,209	6,152	115	6,267	331,942
135	FALSE	C03494	Harvey Street Sealing	Roads	30% R / 70% N	39,548	-	-	-	39,548	696	72,989	73,685	(34,137)
136	FALSE	C03566	Jamieson Road (vic23) Passing Lane	Roads	New	12,353	-	-	-	12,353	22,239	-	22,239	(9,886)
137	FALSE	C03567	Olivia Court to Whitewater Track Link	Roads	Upgrade	32,200	-	-	-	32,200	551	14,044	14,594	17,606
138	FALSE	C03528	Wells Parade (vic37-59) Footpath	Roads	50% R / 50% N	190,000	-	-	-	190,000	91,031	81,001	172,032	17,968
139	FALSE	C03517	Nierinna Track Bridge 28604 & 28605 Replacement	Roads	Renewal	116,800	-	-	70,000	186,800	54,050	115,700	169,750	17,050
140	FALSE	C03519	Summerleas Rd Bridge 28599 Safety Barrier Upgrade	Roads	Upgrade	5,000	-	-	-	5,000	1,758	-	1,758	3,242
141	FALSE	C03569	Whitewater Ck pedestrian Underpass Summerleas Rd	Roads	New	1,543,946	-	-	-	1,543,946	8,781	48,595	57,376	1,486,570

**KINGBOROUGH COUNCIL**  
**CAPITAL EXPENDITURE TO 30/10/2023**

Closed?	Capital Project No.	Description	Department	Renewal, Upgrade, or New	Budget						Actual			Remaining
					Carry Forward	Annual Budget	Grants Rec., POS Funding Council decision	On costs allocated	IMG Adjustments	Total	Actual	Commitments	Total	
142	FALSE	C03571	Auburn Road Reconstruction	Roads	Renewal	2,797	-	-	-	2,797	26,059	-	26,059	(23,262)
143	FALSE	C03527	Blowhole Road (vic5-59) Reconstruction	Roads	Renewal	73,846	1,300,000	-	-	1,373,846	90,454	27,234	117,688	1,256,158
144	FALSE	C03541	Browns River Pedestrian Bridge Replacement	Roads	Renewal	34,488	-	-	-	34,488	8,627	1,273	9,900	24,588
145	FALSE	C03572	Browns Road Stg2 (vic1-19) Reconstruction	Roads	Renewal	685,456	1,000,000	-	-	1,685,456	11,883	1,635,361	1,647,244	38,212
146	FALSE	C03574	Taroona Bike Lanes Upgrade	Roads	New	24,067	250,000	-	-	274,067	5,201	-	5,201	268,866
147	FALSE	C03575	Gemalla Road (vic37-Wharf) Reconstruction	Roads	Renewal	1,094,104	-	-	-	1,094,104	544,335	660,089	1,204,424	(110,320)
148	FALSE	C03577	Kingston Beach Precinct LATM - Stage 1	Roads	New	150,000	200,000	-	-	350,000	852	-	852	349,148
149	FALSE	C03579	Lawless Road Extension & Carpark Facilities	Roads	New	314,669	-	-	-	314,669	36,402	163	36,565	278,104
150	FALSE	C03644	Crescent Drive shared path	Roads	New	-	20,000	-	-	20,000	2,751	-	2,751	17,249
151	FALSE	C03342	Pelverata Road (vic 609) Reconstruction - Design	Roads	Upgrade	30,635	635,000	-	-	665,635	11,751	-	11,751	653,884
152	FALSE	C03646	Margate Main Street Master Plan	Roads	New	-	100,000	-	-	100,000	83	-	83	99,917
153	FALSE	C03647	Chandlers Road Bridge Approaches Sealing	Roads	New	-	40,000	-	-	40,000	17,424	-	17,424	22,576
154	FALSE	C03648	Proctors Rd (vicHinman Dr) Slip Failure	Roads	Upgrade	-	130,000	-	-	130,000	480	11,800	12,280	117,720
155	FALSE	C03649	Sandfly Road (vic923) Slip Failure	Roads	Upgrade	-	70,000	-	-	70,000	480	-	480	69,520
156	FALSE	C03650	Nebraska Road (vic93) Slip Failure	Roads	Upgrade	-	80,000	-	-	80,000	-	-	-	80,000
157	FALSE	C03651	Huon Road (vic295) Slip Failure	Roads	Upgrade	-	40,000	-	-	40,000	480	-	480	39,520
158	FALSE	C03652	Palmer Road (vic80) Slip Failure	Roads	Upgrade	-	65,000	-	-	65,000	8,084	400	8,484	56,516
159	FALSE	C03653	Kregors Road (vic260) Slip Failure	Roads	Upgrade	-	52,700	-	-	52,700	6,680	400	7,080	45,620
160	FALSE	C03654	Old Bernies Road Bridge Approaches Sealing	Roads	New	-	35,000	-	-	35,000	15,342	-	15,342	19,658
161	FALSE	C03655	Maranoa Road - Denison Street Black Spot Project (Gar	Roads	Upgrade	-	210,000	-	-	210,000	584	-	584	209,416
162	FALSE	C03664	Channel Hwy (Vic2216-2236) Snug Footpath - Design Or	Footpaths	New	-	30,000	-	-	30,000	1,120	-	1,120	28,880
163	FALSE	C03665	Channel Hwy (vic157-197) Kingston Footpath	Footpaths	New	-	142,000	-	-	142,000	6,313	-	6,313	135,687
164	FALSE	C03666	Channel Hwy (vic170-182) Kingston Footpath	Footpaths	New	-	142,200	-	-	142,200	906	272	1,178	141,022
165	FALSE	C03667	Summerleas Road (vic106-170) Footpath Upgrade	Footpaths	Upgrade	-	220,000	-	-	220,000	12,566	-	12,566	207,434
166	FALSE	C03668	Summerleas Road to Firthside Connector Paths	Footpaths	New	-	150,000	-	-	150,000	167	-	167	149,833
167	FALSE	C03669	Kingston Beach Oval Carpark Upgrade	Carparks	Upgrade	-	80,500	-	-	80,500	-	-	-	80,500
168	FALSE	C03670	Kingston Beach Oval Drainage Upgrade	Carparks	Upgrade	-	52,100	-	-	52,100	3,348	3,315	6,663	45,437
169	FALSE	C03671	Major Bridge Rehabilitation (Cathedral Rd, Spring Farm	Bridges	Renewal	-	50,000	-	-	50,000	-	-	-	50,000
170	FALSE	C03672	North West Bay Bridge Replacement - Design Only	Bridges	Renewal	-	40,000	-	-	40,000	-	-	-	40,000
171				Roads		-	-	-	-	-	-	-	-	-
172	TRUE	C90006	Access ramps	Roads	New	-	20,000	-	-	20,000	-	-	-	20,000
173	TRUE	C03598	Access Ramp Kingston Heights	Roads	New	-	-	-	-	-	-	-	-	-
174						-	-	-	-	-	-	-	-	-
175	TRUE	C90002	2023/24 Resheeting Program	Roads	Renewal	-	-	-	-	-	-	-	-	-
176		C03564	Lighthouse Road (vic1-1000) Resheet	Roads	Renewal	-	-	-	-	-	-	-	-	-
177	FALSE	C03565	Van Morey Road (vic233-311) Resheet	Roads	Renewal	74,808	-	-	-	74,808	-	-	-	74,808
178	FALSE	C03604	Van Morey Road (Petterd Rd to end) Resheet	Roads	Renewal	10,000	-	-	-	10,000	-	-	-	10,000
179	FALSE	C03660	Halls Track Road Resheet	Roads	Renewal	-	233,000	-	-	233,000	4,760	37,584	42,344	190,657
180	FALSE	C03661	Snug Tiers Road Resheet	Roads	Renewal	-	244,000	-	-	244,000	21,832	44,584	66,415	177,585
181	FALSE	C03662	Sproules Road Resheet	Roads	Renewal	-	55,000	-	-	55,000	26,179	14,430	40,609	14,391
182	FALSE	C03663	Llantwit Road Resheet	Roads	Renewal	-	155,000	-	-	155,000	158,351	151	158,502	(3,502)
183						-	-	-	-	-	-	-	-	-
184		R5	2023/24 Resealing Program	Roads	Renewal	-	-	-	-	-	-	-	-	-
185	FALSE	C03656	Wells Parade (vic78-104) Reseal	Roads	Renewal	-	98,000	-	-	98,000	57,833	-	57,833	40,167
186	FALSE	C03657	Balm Court Reseal	Roads	Renewal	-	63,000	-	-	63,000	39,420	-	39,420	23,580
187	FALSE	C03658	Pengana Place Reseal	Roads	Renewal	-	53,000	-	-	53,000	53,230	-	53,230	(230)
188	FALSE	C03611	Cloudy Bay Road Reseal	Roads	Renewal	(34,038)	257,000	-	34,038	257,000	1,246	7,244	8,490	248,510
189				Roads	Renewal	-	-	-	-	-	-	-	-	-
190	TRUE	C90001	Prep works 2023/24	Roads	Renewal	-	250,000	-	-	250,000	-	-	-	250,000
191				Roads	Renewal	-	-	-	-	-	-	-	-	-



**KINGBOROUGH COUNCIL**  
**CAPITAL EXPENDITURE TO 30/10/2023**

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						Carry Forward	Annual Budget	Grants Rec., POS Funding Council decision	On costs allocated	IMG Adjustments	Total	Actual	Commitments	Total	
192										-	-	-	-	-	-
193						4,692,642	6,882,500	-	1,368	140,388	11,716,898	1,498,308	2,776,745	4,275,053	7,441,844
194															
195	FALSE	C03691	Upgrade Leica Survey Equip to 4G	Other	Renewal	-	-	-	-	12,825	12,825	12,825	-	12,825	-
196				Other	Renewal	-	-	-	-	-	-	-	-	-	-
197															
198						-	-	-	-	12,825	12,825	12,825	-	12,825	-
199															
200	FALSE	C03242	Leslie Road Stormwater Upgrade	Stormwater	New	76,964	-	-	-	-	76,964	1,853	-	1,853	75,111
201	FALSE	C03163	Stormwater Regional Flood Gauge Network	Stormwater	Renewal					6,500	6,500	-	-	-	6,500
202	FALSE	C03447	Woodlands-View-Hazell Catchment Invest incl Survey	Stormwater	New	10,000	-	-	-	-	10,000	7,502	-	7,502	2,498
203	FALSE	C03543	Oakleigh Avenue, Tarooma SW Upgrade	Stormwater	Upgrade	109,442	-	-	-	-	109,442	126,847	-	126,847	(17,405)
204	FALSE	C03445	Van Morey Rd / Frosts Rd Intersection SW Upgrade	Stormwater	Upgrade	9,000	-	-	-	-	9,000	-	-	-	9,000
205	FALSE	C03582	Victoria Avenue Dennes Point Erosion Investigation	Stormwater	New	35,000	-	-	-	-	35,000	-	-	-	35,000
206	FALSE	C03121	Wetlands Beach Road Kingston Litter Trap	Stormwater	New	96,501	-	-	-	-	96,501	294	-	294	96,207
207	FALSE	C03583	Roslyn Ave / James Ave Stormwater Investigation	Stormwater	New	55,196	-	-	-	-	55,196	20,642	-	20,642	34,554
208	FALSE	C03252	Willowbend Catchment Investigation	Stormwater	New	12,088	-	-	-	-	12,088	42	-	42	12,046
209	FALSE	C03444	Roslyn, Pearsall & Wells Catchment Investigation	Stormwater	New	5,000	-	-	-	-	5,000	6,526	-	6,526	(1,526)
210	FALSE	C03584	CBD/Wetlands High Flow Bypass	Stormwater	New	(15,283)	-	-	-	15,283	-	44,720	-	44,720	(44,720)
211	FALSE	C03544	Illawong to Hinsby Storwater Upgrade	Stormwater	Upgrade	487,069	-	-	-	-	487,069	7,162	-	7,162	479,907
212	FALSE	C03585	Atunga Street Stormwater Upgrade - relining	Stormwater	Renewal	119,926	-	-	-	-	119,926	-	-	-	119,926
213	FALSE	C03587	Bruny Island Works Depot SW Upgrade	Stormwater	Upgrade	47,457	-	-	-	-	47,457	3,224	-	3,224	44,233
214	FALSE	C03590	Roslyn ave (vic42) Stormwater Upgrade	Stormwater	New	152,921	-	-	-	-	152,921	4,064	1,110	5,174	147,747
215	FALSE	C03591	Davies Road (vic8-20) SW Investigation	Stormwater	New	5,000	-	-	-	-	5,000	-	-	-	5,000
216	FALSE	C03592	Old Bernies Road (vic 102) SW Upgrade	Stormwater	Upgrade	17,000	-	-	-	-	17,000	-	-	-	17,000
217	FALSE	C03593	Stanfields Road (vic25) SW Upgrade	Stormwater	Upgrade	117,135	-	-	-	-	117,135	87,232	-	87,232	29,903
218	FALSE	C03673	Adelie Place (vic18) SW Upgrade	Stormwater	Upgrade	-	53,000	-	-	-	53,000	-	-	-	53,000
219	FALSE	C03674	Suncoast Catchment Investigation	Stormwater	New	-	24,000	-	-	-	24,000	-	-	-	24,000
220	FALSE	C03675	KSC Stormwater Strategy - Design Only	Stormwater	New	-	40,000	-	-	-	40,000	7,609	-	7,609	32,391
221	FALSE	C03676	Albion Heights Drive (vic51-69) SW Upgrade	Stormwater	Upgrade	-	60,000	-	-	-	60,000	-	-	-	60,000
222	FALSE	C03677	Baringa / Wanella Road SW Upgrade - Design Only	Stormwater	Upgrade	-	35,000	-	-	-	35,000	-	-	-	35,000
223	FALSE	C03678	Campbell Street SW Upgrade - Design Only	Stormwater	Upgrade	-	30,000	-	-	-	30,000	-	-	-	30,000
224	FALSE	C03679	Denehey / Hackford SW Upgrade	Stormwater	Upgrade	-	85,000	-	-	-	85,000	89	-	89	84,911
225	FALSE	C03680	Drysdale / Whitewater SW Upgrade	Stormwater	Upgrade	-	520,000	-	-	-	520,000	20,073	-	20,073	499,927
226	FALSE	C03681	Hutchins Street SW Upgrade	Stormwater	Upgrade	-	550,000	-	-	-	550,000	-	-	-	550,000
227	FALSE	C03682	Huon Road (vic1514) SW Upgrade	Stormwater	Upgrade	-	58,500	-	-	-	58,500	-	-	-	58,500
228	FALSE	C03683	Huon Road (vic1271) SW Upgrade	Stormwater	Upgrade	-	29,500	-	-	-	29,500	-	-	-	29,500
229	FALSE	C03684	Huon Road (vic1316) SW Upgrade	Stormwater	Upgrade	-	38,000	-	-	-	38,000	-	-	-	38,000
230	FALSE	C03685	Mona Street (vic3) SW Upgrade	Stormwater	Upgrade	-	47,500	-	-	-	47,500	-	-	-	47,500
231	FALSE	C03686	Nicholas Drive (vic31) SW Upgrade	Stormwater	Upgrade	-	35,000	-	-	-	35,000	11,410	701	12,111	22,889
232	FALSE	C03687	Olive / Mona SW Upgrade	Stormwater	Upgrade	-	110,500	-	-	-	110,500	-	-	-	110,500
233	FALSE	C03688	Tinderbox Road (vic508) SW Upgrade	Stormwater	Upgrade	-	60,500	-	-	-	60,500	-	-	-	60,500
234															
235						1,340,416	1,776,500	-	-	21,783	3,138,699	349,290	1,811	351,101	2,787,598
236		B00000	Capital Balancing Account	Other											
237		OC	On costs on capital project							(1,368)	(269,367)	-	-	-	(269,367)
										(1,368)	(1,368)				(1,368)
			TOTAL CAPITAL EXPENDITURE			7,644,741	12,813,200	462,008	-	-	20,919,949	5,489,539	4,560,470	10,050,009	10,869,949

**KINGBOROUGH COUNCIL**  
**CAPITAL EXPENDITURE TO 30/10/2023**

Closed?	Capital Project No.	Description	Department	Renewal, Upgrade, or New	Budget					Actual				Remaining
					Carry Forward	Annual Budget	Grants Rec., POS Funding Council decision	On costs allocated	IMG Adjustments	Total	Actual	Commitments	Total	
						Budget								
						Actual incl Commitments								
				Renewal	7,786,636	4,436,780								
				Upgrade	8,186,480	1,226,465								
				New	5,911,708	1,211,390								
					21,884,824	6,874,635								
				Kingston Park New	(1,367,667)	662,850								
				City Deal funding	402,792	2,512,526								
				Local Roads and Community Infrastructure	-	-								
					20,919,949	10,050,011								
				NOTE: Classification is an estimate at the start of a project and may change on completion of job.										

## 15.6 APPENDICES

That the Appendices attached to the Agenda be received and noted.

## 16 NOTICES OF MOTION

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### 16.1 Buy Local Procurement and Tendering Policy

The following Notice of Motion was submitted by **Cr Richardson**:

#### RECOMMENDATION

That staff develop a "Buy Local" Procurement and Tendering Policy for submission to Council for approval. This policy should draw inspiration from the current buy local policy established by the Tasmanian Government.

#### Background

Recognising that "the community is at the heart of everything we do", supporting the local economic and community benefits associated with this policy aims to align what we say with what we do, demonstrating that Kingborough Council, like the Tasmanian Government, is committed to bolstering the regional economy through preferential procurement practices.

#### Key Points:

1. Local Preference:  
Prioritise procurement from businesses operating within the Kingborough region.
2. Community Impact:  
Acknowledge the positive social and economic impact of keeping business within the community, fostering job creation and sustainable economic growth. Reinvesting back into our ratepaying community.
3. Environmental Sustainability:  
Encourage environmentally responsible practices by reducing transportation emissions through procuring goods and services from nearby suppliers.
4. Vendor Engagement:  
Establish clear communication channels to educate local businesses about procurement opportunities, ensuring fair competition and fostering a thriving local business ecosystem.
5. Policy Implementation:  
Collaborate with relevant stakeholders to establish guidelines and procedures for the effective implementation of the "Buy Local" policy, mirroring the structure outlined in the Tasmanian Government's policy.
6. Monitoring and Evaluation:  
Develop mechanisms to regularly monitor and evaluate the impact of the policy on the local economy, job creation, and overall community wellbeing. Expertise from our yet to be recruited, Business Improvement Officer, also to be included.

**Officer's Response**

Council's Purchasing Policy, and Code for Tenders and Contracts Policy are due for review prior to February 2024, as such it would be more appropriate to review buy local options as part of this wider review rather than having in place an additional policy.

*David Reeve, Director Engineering Services*

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**17 CONFIRMATION OF ITEMS TO BE DEALT WITH IN CLOSED SESSION**

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**RECOMMENDATION**

That in accordance with the *Local Government (Meeting Procedures) Regulations 2015* Council, by absolute majority, move into closed session to consider the following items:

**Confirmation of Minutes**

Regulation 34(6) *In confirming the minutes of a meeting, debate is allowed only in respect of the accuracy of the minutes.*

**Applications for Leave of Absence**

Regulation 15(2)(h) *applications by councillors for a leave of absence*

**Kingborough Community Awards 2024**

Regulation 15(2)(g) *information of a personal and confidential nature or information provided to the council on the condition it is kept confidential.*

**AFL High Performance Training Centre**

Regulation 15(2)(c)(ii) *commercial information of a confidential nature, that if disclosed, is likely to confer a commercial advantage on a competitor of the council.*

In accordance with the Kingborough Council *Meetings Audio Recording Guidelines Policy*, recording of the open session of the meeting will now cease.

Open Session of Council adjourned at

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**OPEN SESSION ADJOURNS**

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## OPEN SESSION RESUMES

### RECOMMENDATION

The Closed Session of Council having met and dealt with its business resolves to report that it has determined the following:

Item	Decision
Confirmation of Minutes	
Applications for Leave of Absence	
Kingborough Community Awards 2024	
AFL High Performance Training Centre	

### CLOSURE

# APPENDICES

- A Mayor's Activities 11 September 2023 to 15 November 2023
- B Development Services Quarterly Report

Public Copy

**A MAYOR'S ACTIVITIES 11 SEPTEMBER 2023 TO 15 NOVEMBER 2023**

DATE	LOCATION	ITEM
11 September	Civic Centre	Chaired Workshop on Carparking in Kingston
12 September	Civic Centre	Chaired meeting of Multicultural Advisory Group
13 September	Hobart	Attended workshop on best practice in inclusive playgrounds hosted by the Variety Club of Tas
	Hobart	Attended Greater Hobart Mayors Forum
	Civic Centre	Met with Mr Chas Bayfield re potential for a classic car show at Kingstson Beach
18 September	Glenorchy	Attended National Emergency Ready Week event with Deputy Mayor Glade-Wright
	Civic Centre	Met with Madie Peattie re potential music festival in Kingston, with Deputy Mayor Glade-Wright
	Civic Centre	Chaired Council Meeting
19 September	Launceston	Attended GMC meeting of LGAT
20 September	Kingston	Attended Kingston Revitalisation Steering Committee meeting
21 September	Kingston	Attended World Gratitude Day thank you even for Kingborough volunteers
	Kingston	Assisted in judging with the Salvaged Art competition
22 September	Online	Attended Councillor Learning and Development Framework Governance Group meeting
	Kingston	Presented prizes at Kingborough's Salvaged Art Competition
	Hobart	Attended dinner at Government House for Mayors, hosted by her Excellency & Professor Chalmers
23 September	Taroona	Opened the 23/24 Bowling Season of the Taroona Bowls and Community Club
24 September	Margate	Opened the 23/24 Bowling Season of the Kingborough Bowls and Community Club
25 September	Civic Centre	Met with Chris Mann & Gary Reeves from Bruny Island Bowls & Community Club re: the Club's plans for refurbishment, along with the Deputy Mayor Cr Glade-Wright.
	Online	Met with Helen Lever from LG Services Group re GM recruitment
	Civic Centre	Chaired Workshop on AFL High Performance Centre
27 September	Civic Centre	Chaired the Kingborough Municipal Emergency Management Committee Meeting, with the Deputy Mayor also in attendance.
	Civic Centre	Meeting of the General Manager Recruitment Committee
30 September	Blackmans Bay	Attended the AGM of the Blackmans Bay Community Association.

DATE	LOCATION	ITEM
2 October	Civic Centre	Chaired Council Meeting
3 October	Online	GM Recruitment Panel meeting with consultant
4 October	Hobart	Attended Mayor's workshop hosted by LGAT
9 October	Kingston	Attended 40 year service celebration for Lyn Johnson, Kingborough Sports Centre.
	Civic Centre	Chaired workshop on Derwent Estuary Program
12-29 October	On annual leave and Deputy Mayor undertaking the role.	
30 October	Civic Centre	Chaired workshop on Southern Outlet 5 <sup>th</sup> lane with presentation by DSG.
31 October	Devonport	Dinner with CEO of Australian Local Government Association & President of LGT
1 November	Devonport	Attended LGAT GM & Annual Conference
	Devonport	Attended LGAT Conference Dinner
2 November	Devonport	Attended LGAT Conference
3 November	Online	Attended Councillor Learning and Development Framework Governance Group meeting
	Hobart	Attended Clubs Tasmania business lunch with Deputy Mayor Glade-Wright
4 November	Birchs Bay	Presented acquisition prize at Ant Farm Sculpture Prize event
6 November	Civic Centre	Chaired Council meeting
8 November	Hobart	Chaired Greater Hobart Mayors Forum
10 November	Online	Attended Australian Local Government Womens Association (Tas branch) AGM and was re-elected as Secretary
	Civic Centre	Met with CEO of Multicultural Council of Tasmania re their recent survey and the work of Council's Multicultural Advisory Group
11 November	Kingston Beach	Laid wreath on behalf of Council at Kingston RSL Sub Branch Remembrance Day service
	Kingston	Attended Kingborough Helping Hands fundraising Christmas lunch with Deputy Mayor Glade-Wright and Cr Bain.
13 November	Civic Centre	Chaired Councillor Workshop with presentations from Working it Out and Rodney Croome.
15 November	Margate	Attended National Emergency Management Exercise walk through at Dru Point with the Deputy Mayor.



**B DEVELOPMENT SERVICES QUARTERLY REPORT****File Number:** 37.8**Author:** Tasha Tyler-Moore, Manager Development Services**Authoriser:** Gary Arnold, General Manager**1. INTRODUCTION**

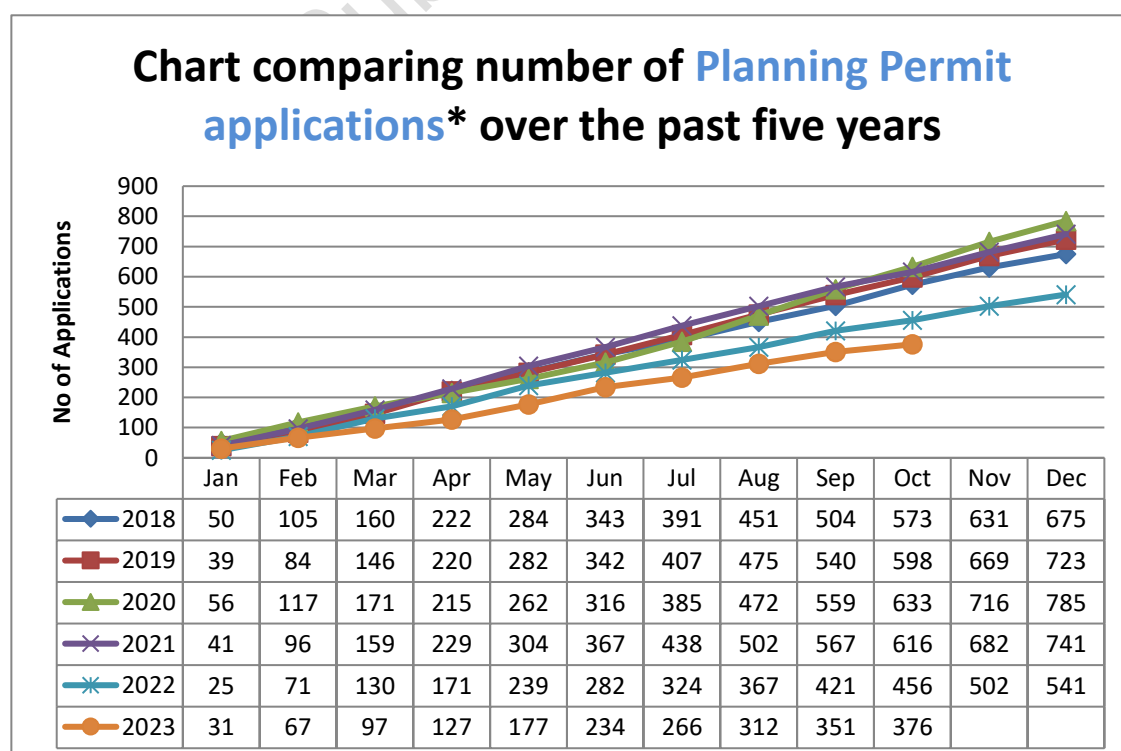
Development Services has Planning Authority delegations under the *Land Use Planning and Approvals Act 1993* and is the Permit Authority for plumbing and building applications under the *Building Act 2016*. These responsibilities include related enforcement functions. Kingborough is one of Tasmania's fastest growing municipalities.

This report provides an update on Development Services' building and planning permit activity including lodgement numbers; Tasmanian Civil and Administrative Tribunal (TASCAT) and Tasmanian Planning Commission (TPC) matters; and strategic planning matters.

**2. PLANNING****2.1 Planning application lodgement numbers (calendar year)**

The chart below details the number of planning applications lodged this year to date (until end of October 2023) compared with the number of applications lodged over the past five years.

The data included is for development applications only. Applications for subdivisions, sealed plan amendments, strata applications, adhesion order applications, planning scheme amendments, minor amendments, extensions to the life of a permit or pre-application meetings are not included.



The chart shows a fairly consistent number of applications received each month this year with a peak in June. There continues to be many amendments to permits that were issued over the past two years. External data shows that the number of property sales in Kingborough specifically is trending down from the peaks seen 2018 and 2019, which correlates with the slow down of development applications as often a change of ownership can bring with it a desire for a new build or renovation/extension of existing buildings.

## **2.2 Kingborough representation at external forums**

The Tasmanian Community Landcare Conference 2023 was held at Spring Bay on 14 October 2023. Dr Nikki den Exter, Council's Development Services Coordinator of Environmental Planning was invited to be a speaker. Nikki presented to the conference on utilising Part 5 agreements through the Land Use Planning and Approvals Act 1993, as part of development application approvals. The presentation was well received with positive accolades for the work that Kingborough Council is doing in that space.

On 28 October 2023, the Tasmanian Arboriculture Organisation (TAO) field day was hosted in Lenah Valley including presentations by several experts in the field. Dr Nikki den Exter was invited to be a speaker at the forum on the topic of trees in the Planning Scheme. Again, the presentation was well received with a lot of interest from arborists relating to which trees are considered in planning process and how to make their assessments/reports most effective for assessment.

## **2.3 State Government's development of the Tasmanian Planning Policies**

The Tasmanian Government is developing a suite of Planning Policies that are integral to the overall Planning Reform project. Consultation on the drafted policies commenced in October 2021, with a second round of consultation with the general public in September 2022. In total, 73 submissions, including from Kingborough, were received.

In February 2023, Councils were invited to the State Planning Office to discuss the consultation, the outcomes so far and the development of those policies. The meeting highlighted that finalising the policies may involve significant changes, such as removing the implementation strategies for each of them.

The policies were released for general public consultation from 28 March to 26 June 2023. During October and November 2023 the Tasmanian Planning Commission has been hosting hearings for those people who made a submission. The hearings have been split in to topics and Kingborough has been represented for each of those. Further information is available at [www.planningreform.tas.gov.au](http://www.planningreform.tas.gov.au). It is expected that once the hearings have concluded the submissions will be considered and there is potential that some of the policies maybe redrafted, at this stage it is unknown whether further public input will be encouraged for redrafting. The Minister of Planning will make the final decision on the policies.

## **2.4 State Government's current review of the State Planning Provisions**

The SPPs are the State-wide set of planning rules in the Tasmanian Planning Scheme (TPS). The SPPs are used for the assessment of applications for planning permits. The SPPs contain the planning rules for the 23 zones and 16 codes in the TPS, along with the administrative, general, and exemption provisions.

It is a legislative requirement that the State Planning Provisions are reviewed every five years. Even though several Councils are not yet using the Tasmanian Planning

Scheme, including Kingborough, and most have only been using it for around one year, the SPP's were approved more than five years ago (at the time when Councils were required to move over to the 'Interim Schemes').

The State Government has commenced the work on the five-year review. Between May and August 2022, scoping consultation was undertaken with Councils with follow-up workshops for those who made submissions. Kingborough made a submission and attended workshops. There was a total of 163 submissions made. A summary of the key issues raised in the SPP scoping consultation has been released and is available on the State Planning Office (SPO) website. To deal with the vast number of Clauses to be considered and the numerous submissions, the SPO has broken the Clauses up by topic and assigned seven 'action groups' to focus on those groups. The Action Group has commenced, with Kingborough participating in them.

The SPO has advised that the next stage involves a review of the SPPs for consistency with the TPPs, once they are made. This may lead to further amendments to the SPPs. The five yearly SPPs review will not be completed until after the TPPs are finalised in approximately the last quarter of 2023.

## **2.5 State Government's Consultation on the Regional Planning Framework and draft Structure Plan Guidelines**

The *Land Use Planning and Approvals Act 1993* (LUPA Act) provides for the making and, to a limited extent, the review of the Regional Land Use Strategies (RLUSs). Kingborough is included in the Southern Regional Land Use Strategy (STRLUS). The State government intends to deliver reforms to the regional planning framework in two stages.

A discussion paper on the review was released for comment between November 2022 and February 2023. The discussion paper sought feedback on options for the Stage 1 improvements to the regional planning framework, including how it can better provide for the scope and purpose of the RLUSs and processes around their assessment, review and amendment.

The discussion paper also introduced draft Structure Plan Guidelines (SPGs) for comment. Structure plans provide an important strategic link between the RLUS and the Local Provisions Schedules in the Tasmanian Planning Scheme. They should guide the development or redevelopment of settlements by integrating and coordinating future land uses, development, and infrastructure provision in a sustainable and orderly manner.

A copy of the submissions to the discussion paper received are available on the State Planning Office website. A working group to deal with the consent of the submissions has commenced with Council's agreeing to appoint a regional coordinator of the review. Kingborough will be represented in that working group.

The SPO website outlines that the later stages of the process include draft legislative or regulatory amendment, consultation, submission draft, preparation of a Bill and consideration by both houses of Parliament.

## **2.6 Progress of Kingborough's Local Provisions Schedule – moving to the 'Tasmanian Planning Scheme' and public consultation.**

Council's adopted draft of the Kingborough Local Planning Provisions (LPS) of the Tasmanian Planning Scheme was sent to the Tasmanian Planning Commission (TPC) on 13 December 2019 (additional information was sent on 18 December 2019). A

second iteration of the plans (with corrected data) was adopted at the Council Meeting on 11 February 2020 and forwarded to the TPC for their consideration.

The TPC notified Council on 2 March 2020 that the information provided is suitable for an assessment of legislative compliance to be conducted. On 27 April 2020 and 21 May 2020, the TPC requested additional information related to the GIS files for mapping.

Post lodgement meetings were held on 30 October 2020 and 20 November 2020. Following Council submissions, meetings were held on 18 May 2022 and 3 June 2022 with focussed discussion on the proposed SAP's. The most recent post lodgement meeting with the TPC was on 15 December 2022, however it should be noted that there is regular communication (generally weekly) with the TPC about the progress and responses to matters that were raised at post-lodgement meetings. The TPC proposes a further meeting about drafting and to date the code overlays have not yet been discussed. Until the requirements have been satisfied, the TPC will not provide direction for Council to exhibit the draft LPS. On the basis that final meetings with the TPC have still not been set, it is expected that public exhibition of the LPS will not occur until 2024.

An extensive communications strategy has been developed in anticipation of the LPS statutory public exhibition period. The *Land Use Planning and Approvals Act 1993* specifies minimum exhibition requirements for the LPS, however Kingborough intends to go beyond the minimum requirements to maximise the number of people who are made aware of the changes to Planning Controls within the municipality. The communication strategy focusses on making information easily available to assist people to understand the new provisions and by allowing face-to-face questions at a number of locations across the municipality.

Councillors will be provided with an update of the LPS and overview of the consultation strategy once all of the post-lodgement meetings with the TPC have been held.

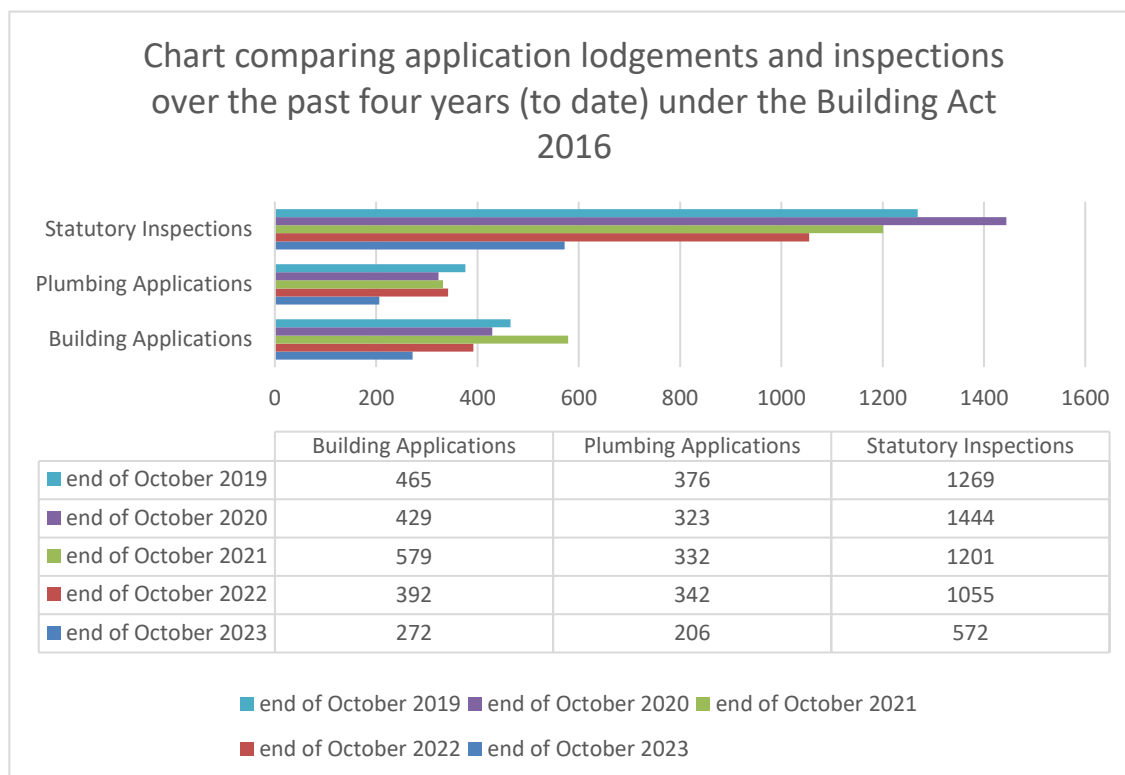
## 2.7 Active Planning Appeals

APPLICATION DETAILS	PROPOSAL	APPEAL TYPE	KEY DATES / LATEST ACTIONS
P/2023/47 DA-2022-303  150 Blue Gate Road, MARGATE	Dwelling and outbuilding (carport), works and vegetation removal	Representor against decision	Finalised.  Tribunal outcome upholds that Permit to issue, with conditions agreed to by all parties through mediation.
P/2023/46 DAS-2022-7  37 Nebraska Road, DENNES POINT	Subdivision of 10 lots, works and vegetation removal	Applicant against conditions	Prelim Conference: 21/04/2023  Mediation: Still occurring.  Hearing Date: vacated, to resolve by agreement.
P/2023/45 DA-2022-103  528 Manuka Road, KETTERING	Visitor accommodation and vegetation removal	Applicant against conditions and Part 5 Agreement	Prelim Conference: 17/04/2023  Mediation: Still occurring.  Hearing Date: vacated, to resolve by agreement. 90 day extended to 24/11/2023.



### 3. Building and Plumbing

#### 3.1 Building and Plumbing applications and inspection numbers



The chart above shows the numbers until the end of October for each year. The chart does not demonstrate all the department's work but is a representation of one aspect that shows activity trends in the local building industry. Much of the department's regular work activity is in regard to building and plumbing compliance.

#### 3.2 New National Construction Code (NCC) 2022

The new National Construction Code (NCC) 2022 commenced on 1 May 2023, including a number of changes, some of which are described below.

Tasmania will transition to new livable (accessible) housing provisions from 1 October 2024.

The new condensation mitigation provisions will be adopted in line with the Australian Building Codes Board transitional period on 1 October 2023. Consideration of the 7-star Nationwide House Energy Rating Scheme (NatHERS) energy efficiency rating provisions will be deferred until the next iteration of the NCC in 2025.

Additionally, the Tasmanian Government has entered into a research partnership with the University of Tasmania to commence further research into condensation. The research will aim to develop new standards for different construction typologies to help minimise the effects of condensation.

Further information on Tasmania's adoption of these provisions can be found on the Consumer, Building and Occupational Services webpage at: <https://www.cbos.tas.gov.au/newsroom/tech-reg-news-technical-regulations/national-construction-code-2022>