

ANNUAL REPORT



2022-2023



Latrobe Council

The Latrobe Council is pleased to present its annual report for 2022/23.

The Annual Report highlights Council's performance against the 2022/23 Annual Plan and Budget.

This report provides information to a broad range of stakeholders, including our residents and rate payers, local businesses, non-government organisations, our partners and government departments and agencies. It also fulfils Council's statutory responsibilities under the provisions of the *Local Government Act 1993* and other legislation.

This report outlines how Council is meeting its objectives identified and prioritised in the 2020-2030 Strategic Plan. The Strategic Plan guides all Council decision making, particularly on the provision of major infrastructure and services within the community.

The report details the extent of Council's operations and services delivered to the community throughout the year. It also details how Council is governed and managed; it introduces our Councillors and staffing structures and provides detailed information on our financial performance.

Feedback

Feedback or questions relating to the Annual Report are welcome via email to council@latrobe.tas.gov.au.

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An aerial photograph of a coastal region. In the foreground, there are rolling green hills with rows of grapevines. A white house with a blue roof and a red-roofed barn are visible. A road runs through the vineyards. In the middle ground, a town is nestled between the hills and the sea. The background shows a large body of water and distant mountains under a cloudy, golden sky.

OUR COUNCIL



MUNICIPAL PROFILE

Our municipal area

The Latrobe municipal area covers 600 square kilometres and is at the eastern end of the North West Coast of Tasmania. Our Council area has a variety of natural attributes ranging from golden beaches extending from Wesley Vale, through to Port Sorell and across the Rubicon River to the Narawntapu National Park; the parkland setting of Latrobe's Bells Parade and adjoining Mersey River/Pig Island precinct; Warrawee Reserve and the rolling farmlands which dominate the landscape.

Our Population

As at 30 June 2022, the Australian Bureau of Statistics estimated resident population of the municipal area was 12,922.

Our History and Heritage

The Municipality of Latrobe was established in 1907 and despite local government amalgamations in 1993, the Latrobe municipal area has remained largely unchanged.

Latrobe is named after Charles Joseph La Trobe who in 1846 was Lieutenant-Governor of Van Diemen's Land (Tasmania) before becoming the first Governor of Victoria in 1851. Latrobe boasts the country's oldest continuously playing brass band (established in 1872), the former famous Latrobe Bicycle Club Wheel Race and is the birthplace of competitive wood chopping in Australia.

The Latrobe township was proclaimed as an Australian Historic Town in 1988, during the Bicentennial, by the Governor-General Sir Ninian Stephen.

Port Sorell, located on the Rubicon River, was established in the early 1820's and gained its name from Lieutenant-Governor William Sorell who arrived in Hobart Town in 1817. Originally developed as a fishing and sealing port by the Van Diemen's Company, Port Sorell is the site of the oldest European settlement on Tasmania's north coast and by the 1840's, had grown to be the largest town on the North West Coast.

Today during the summer period the population of this picturesque area doubles with visitors taking advantage of swimming, fishing and boating.

The rich farmland in Sassafras, Wesley Vale and Moriarty provides poppies, fruit and vegetables, vineyards and livestock for the local, interstate, and overseas markets.

The municipal area includes the Warrawee Reserve and Narawntapu National Park, a home to many types of Tasmanian wildlife in their native habitat.

World class mountain bike trails known as the "Wild Mersey" are an added destination attraction for the area.

Council has established a vision and set of values, which form the foundations for planning the future.

Our Vision

Latrobe is a friendly and welcoming community recognised for:

- The high quality of life enjoyed by residents and visitors within an attractive built environment.
- The preservation of the rural character and rich soils of the area which enables agriculture to be a key component of our economy.
- The uniquely beautiful natural environment including the seaside settlement areas.
- An efficient, responsive, and adaptive Council which provides strong, visionary, and consultative leadership.

Our Values

The values that guide Council's choices and actions as we implement our vision for the future are:

Leadership – committed to providing the highest standard of leadership and performance.

Community participation – encourages and values the contributions made by each person.

Lifestyle and Environment – committed to providing, encouraging, and promoting the area's natural advantages and developed attributes which enhances our quality of life.

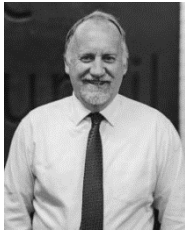
Employee Management – values the contribution of our staff and is committed to ensuring their ongoing well-being and development.

Asset Management – committed to effective and efficient management of all our infrastructure assets.

Regional Co-operation – to work collaboratively and cooperatively with our neighbours.

OUR COUNCILLORS

The Latrobe Council is established under the provisions of the *Local Government Act 1993*. Council consists of nine elected members who each serve a four year term, with elections held on an 'all in all out' basis. The term for the popularly elected Mayor and Deputy Mayor is also four years. Local Government elections were last held in October 2022.



Mayor Peter Freshney

M: 0417 287 006

E: peter.freshney@latrobe.tas.gov.au

Term of Office:
2011 – 2026

Committee Membership:

- Port Sorell Caravan Park Committee
- Latrobe Council Economic Development Committee (Proxy)
- Latrobe Memorial Hall and Hamilton Hub Advisory Special Committee (Proxy)
- Cradle Coast Authority Chief Representative
- Dulverton Regional Waste Management Authority (Proxy)
- LGAT Annual and General Meeting Representative
- Mersey Leven Emergency Management Committee
- TasWater Owner Representatives Committee
- General Manager's Evaluation Group
- Municipal Alliances Committee
- Latrobe High School Liaison Officer
- St Patrick's School Liaison Officer
- St Patrick's Child Care Board of Management
- Premier's Local Government Council



Deputy Mayor Vonette Mead

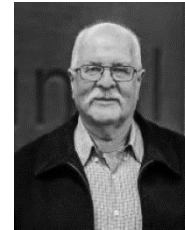
M: 0407 055 180

E: vonette.mead@latrobe.tas.gov.au

Term of Office:
2018 – 2026

Committee Membership:

- Latrobe Sport and Recreation Management Committee
- Latrobe Tree Planting Committee (Proxy)
- Port Sorell Caravan Park Committee
- Latrobe Council Economic Development Committee
- Cradle Coast Authority (Proxy)
- Dulverton Regional Waste Management Authority
- LGAT Annual and General Meeting Representative (Proxy)
- Latrobe Council Audit Panel Member (Proxy)
- Mersey Leven Emergency Management Committee (Proxy)
- TasWater Owner Representatives Committee (Proxy)
- General Manager's Evaluation Group
- Municipal Alliances Committee
- Wild Mersey Mountain Bike Trails Advisory Committee
- Port Sorell History Group Liaison Officer
- Sassafra Primary School Liaison Officer



Councillor Graeme Brown AFSM

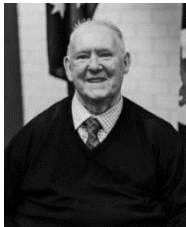
M: 0417 598 116

E: graeme.brown@latrobe.tas.gov.au

Term of Office:
2014 – 2026

Committee Membership:

- Bells Parade Precinct Committee
- Elderly Persons Units Advisory Committee
- Latrobe Cemetery Committee
- Latrobe and Districts Youth Centre Management Committee
- Latrobe Council Audit Panel Member
- Australia Day Awards Working Group
- General Manager's Evaluation Group
- Municipal Alliances Committee
- Wild Mersey Mountain Bike Trails Advisory Committee
- Latrobe Primary School Liaison Officer



Councillor Garry Sims

M: 0419 139 053

E: garry.sims@latrobe.tas.gov.au

Term of Office: 1994 – 2026

Committee Membership:

- Banksia Facilities Management Committee
- Elderly Persons Units Advisory Committee
- Moriarty Hall Committee
- Latrobe Memorial Hall and Hamilton Hub Advisory Special Committee
- Australia Day Awards Working Group
- Community Development Grants Working Group
- Port Sorell Men's Shed Liaison Officer



Councillor Gerrad Wicks

M: 0488 325 590

E: gerrad.wicks@latrobe.tas.gov.au

Term of Office: 2014 – 2026

Committee Membership:

- Bells Parade Precinct Committee
- Latrobe Cemetery Committee
- Latrobe Sport and Recreation Committee (Proxy)
- Port Sorell Caravan Park Committee (Proxy)
- Australia Day Awards Working Group
- Community Development Grants Working Group (Proxy)



Councillor Sommer Metske

M: 0409 622 710

E: sommer.metske@latrobe.tas.gov.au

Term of Office: 2018 – 2026

Committee Membership:

- Latrobe Tree Planting Committee
- Latrobe Council Economic Development Committee
- Port Sorell Advisory Committee (Proxy)
- Port Sorell Memorial Hall Controlling Authority
- Community Development Grants Working Group
- Port Sorell Primary School Liaison Officer



Councillor Jacki Martin

M: 0409 435 825

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Term of Office: 2022 – 2026

Committee Membership:

- Latrobe and Districts Youth Centre Management Committee
- Latrobe Tree Planting Committee
- Port Sorell Advisory Committee
- Latrobe Council Economic Development Committee
- Port Sorell Memorial Hall Controlling Authority (Proxy)
- Community Development Grants Working Group
- General Manager's Evaluation Group (Proxy)
- Andrews Creek Primary School Liaison Officer



Councillor Claudia Baldock

M: 0424 782 379

E: claudia.baldock@latrobe.tas.gov.au

Term of Office: 2022 – 2026

Committee Membership:

- Banksia Facilities Management Committee
- Elderly Persons Units Advisory Committee (Proxy)
- Latrobe Council Audit Panel Member
- Municipal Alliances Committee (Proxy)
- Geneva School Liaison Officer



Councillor David Fidler

M: 0457 880 028

E: david.fidler@latrobe.tas.gov.au

Term of Office: 2022 – 2026

Committee Membership:

- Bells Parade Precinct Committee
- Latrobe Sport and Recreation Committee
- Port Sorell Advisory Committee
- Australia Day Awards Working Group
- Community Development Grants Working Group

RETIRED COUNCILLORS

The following Councillors did not renominate in the Local Government elections that were held in October 2022.



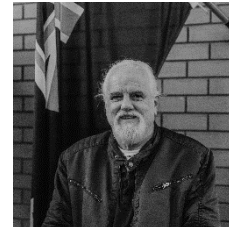
Councillor Michael McLaren

Term of Office: 1999 – 2002 & 2003 – 2022



Councillor Lesley Young AO

Term of Office: 2009 - 2022



Councillor Shayne Allison

Term of Office: 2018 - 2022

Committee Membership:

- Axeman's Hall of Fame Management Committee
- Bells Parade Development Committee
- Elderly Persons Units Advisory Committee
- Latrobe Tree Planting Committee
- Dulverton Regional Waste Management Authority Representative Committee
- General Manager's Evaluation Committee
- Municipal Alliances Committee
- Review of Council Owned Land Committee
- Latrobe National Trust
- Latrobe Neighbourhood Watch
- Rubicon Coast and Landcare Group

Committee Membership:

- Banksia Facilities Management Committee
- Latrobe and Districts Youth Centre Committee
- Latrobe Council Audit Panel Member
- Community Development Grants Committee
- Kentish and Latrobe Community Road Safety Partnership Committee
- Kings Park Working Group
- Sassafras Primary School Liaison Officer
- Latrobe Council Economic Development Committee
- Latrobe Memorial Hall and Hamilton Hub Advisory Special Committee

Committee Membership:

- Port Sorell Performing Arts Development Hub
- Port Sorell Advisory Committee
- Community Development Grants Committee
- Kentish and Latrobe Community Road Safety Partnership Committee
- Review of Council Owned Land Committee
- Cement Australia Railton Community Consultation Committee
- Port Sorell History Group Liaison Officer
- Port Sorell Men's Shed Liaison Officer

ROLE OF COUNCIL

Section 20 of the *Local Government Act 1993* describes the functions and powers of Councils as;

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

In performing its functions, a Council is to consult, involve and be accountable to the community.

Council has a responsibility to;

- plan for and provide services, facilities and infrastructure for the community;
- undertake long term strategic asset and financial management planning; and
- undertake strategic land using planning for the area.

ROLE OF COUNCILLORS

Section 28 of the *Local Government Act 1993* sets out the following functions of a Councillor;

- to represent the community;
- to act in the best interests of the community;
- to facilitate communication by the Council with the community;
- to participate in the activities of the Council; and
- to undertake duties and responsibilities as authorised by the Council.

The Councillors acting collectively as a Council have the following functions;

- 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; and
 - the efficient and effective management of assets; and
 - the fair and equitable treatment of employees of the Council.
- to facilitate and encourage the planning and development of the municipal area in the best interests of the community;
- to appoint and monitor the performance of the General Manager;
- to determine and review the Council's resource allocation and expenditure activities; and
- to monitor the manner in which services are provided by the Council.

RESOURCE SHARING

The Latrobe and Kentish Municipal Alliance Committee identifies opportunities for sharing ideas and resources to improve the effectiveness and efficiency of service delivery by the two Councils. The Committee consists of representatives from both Councils and the General Manager, Gerald Monson:



- Mayor Peter Freshney
- Deputy Mayor Vonette Mead
- Cr Graeme Brown



- Mayor Kate Haberle
- Deputy Mayor Penny Lane
- Cr Don Thwaites

The Committee met three times during the 2022/23 financial year and made recommendations to the Latrobe and Kentish Councils including, that:

- A minute of recognition be passed acknowledging and thanking Mayor Tim Wilson and Cr Mike McLaren for their contribution to the Municipal Alliance Committee since its establishment in 2008.
- David Morris from Simmons Wolfhagen Lawyers be approached to provide elected member training on the role of Councillors as a Planning Authority and Declaration of Interests.
- Council's Manager Development and Regulatory Services, Jan Febey, be appointed as Acting General Manager, during the absence of the General Manager, up until September 2023.
- Both Councils support the Asset Maintenance and Operations Service Level increases in principle, pending inclusion and consideration in the Long Term Asset Management Plans, Long Term Financial Management Plan and Strategy.
- Both Councils support the review of resources in the Operations Department in principle, including the purchase of additional plant into the fleet to facilitate improved operations and pending inclusion into the 10 year Plant Replacement Program.
- The 2024 Operations and Capital Budgets are prepared with the aim of funding the increases required to improve the service levels across both Councils.
- Latrobe Council exercise the option of a 12-month extension to the General Manager's current contract and Kentish Council endorse the 12-month extension to the General Manager's current contract and a continuation of the commitment to resource share the General Manager with Latrobe Council as outlined in the *Memorandum of Understanding – Embedding Shared Resources – Kentish Council and Latrobe Council*. In doing so, both parties acknowledge the intent of Council to advertise the position, and the decision to exercise the 12 month extension of the General Manager's contract be reviewed once the outcomes of the Local Government Reform process and associated impacts are known.
- Both Councils remain cognisant that the Local Government Sector in Tasmania is currently in a state of flux pending the outcome of the current review, and that major decisions such as the recruitment of senior staff and management should be considered in that context, along with the potential implications.
- Both Councils approve the continuation of keeping roadside verge mowing in house.
- Both Councils approve the replacement of both boom mowers proposed in the 2023/24 capital budgets.

- A joint meeting of the two Councils be held to discuss the 4 scenarios for the Cradle Coast Community Catchment detailed in the Local Government Board report on "The future of local government review" and canvas support for scenario 4 which is establishing two Councils divided along the existing Kentish and Latrobe western boundaries, reflecting common settlement patterns industries and demographics.
- The General Manager be given authority to organise, up to an expenditure of \$20,000, an independent review of the Latrobe and Kentish Councils financial capacity to meet the challenges of the future, including Financial Management Strategies and Long Term Financial plans and the financial capability of a combined entity.
- The General Manager prepare a submission which focuses on how an amalgamation of the Kentish and Latrobe Councils can address the Boards structural reform principles and the four criteria used by the Board to develop the four scenarios for the Cradle Coast Community Catchment area.
- The General Manager involve staff in the preparation of the submission.
- A discussion be held on how best to involve the community in respect of the proposed local government reform.
- The Councils participate in meetings with neighbouring councils to discuss the scenarios detailed in the Local Government Board paper.
- A further joint meeting of the two Councils be held to discuss the final submission to the Board before it is submitted.
- Every effort be made to promote the Local Government Board survey to the community through the Cradle Coast and Country and The Voice publications and social media.



Latrobe and Kentish Council Operations Staff emptying new dual waste and recycling public bins

COUNCIL MEETINGS

Council meetings are held on a monthly basis (generally on the second Monday). Council meetings are open to the public (except where an item is considered to be of a confidential nature in accordance with the *Local Government (Meeting Procedures) Regulations 2015*). Copies of meeting agendas, supporting documentation and minutes of Council's open meetings are available on Council's website, from the Council office or at the meeting.

Members of the public have the opportunity for input into Council decision making through avenues such as public question time at meetings, community consultation and engagement session, and by the tabling of petitions.

Councillor attendance at Council Meetings during 2022–23

Date	Meeting	Mayor Freshney	Deputy Mayor Brown	Cr Mead	Cr Sims	Cr Wicks	Cr Meiske	Cr McLaren	Cr Young	Cr Allison
11 July	Ordinary	√	√	√	√	√	√	√	√	√
18 July	Special Ordinary	√	√	√	√	√	√	√	√	×
8 August	Ordinary	√	√	√	√	√	√	√	√	√
12 September	Ordinary	√	√	√	√	√	√	√	√	√
10 October	Ordinary	√	×	√	√	√	√	√	√	×
Total Attended		5/5	4/5	5/5	5/5	5/5	5/5	5/5	5/5	3/5
25 October Local Government Elections										
Date	Meeting	Mayor Freshney	Deputy Mayor Mead	Cr Brown	Cr Sims	Cr Wicks	Cr Meiske	Cr Martin	Cr Fidler	Cr Baldock
14 November	Ordinary	√	√	√	√	√	√	√	√	√
12 December	Ordinary	√	√	√	√	√	√	√	√	√
15 December	AGM	√	√	×	√	√	×	√	√	√
16 January	Ordinary	√	√	√	×	√	√	√	√	√
13 February	Ordinary	√	√	√	√	√	√	√	√	√
27 February	Special Closed	√	√	√	√	√	√	√	√	√
14 March	Ordinary	√	√	√	√	√	√	√	√	√
12 April	Ordinary	√	√	√	√	√	√	√	√	√
8 May	Ordinary	√	√	×	√	√	√	×	√	√
13 June	Ordinary	×	√	√	√	√	√	×	√	√
Total Attended		9/10	10/10	8/10	9/10	10/10	9/10	8/10	10/10	10/10

Councillor attendance at Council Workshops during 2022–23

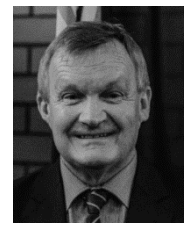
Date	Mayor Freshney	Deputy Mayor Brown	Cr Mead	Cr Sims	Cr Wicks	Cr Meiske	Cr McLaren	Cr Young	Cr Allison
11 July	√	√	√	√	√	√	√	√	√
18 July	√	√	√	√	√	√	√	√	x
25 July	√	√	√	x	√	√	√	√	x
8 August	√	√	√	√	√	√	√	√	x
22 August	√	√	√	x	x	√	√	√	x
12 September	√	√	√	√	√	√	√	x	x
26 September	x	√	√	x	√	√	√	√	x
10 October	√	x	√	√	√	√	√	√	x
Total Attended	7/8	7/8	8/8	5/8	7/8	8/8	8/8	7/8	1/8
25 October Local Government Elections									
Date	Mayor Freshney	Deputy Mayor Mead	Cr Brown	Cr Sims	Cr Wicks	Cr Meiske	Cr Martin	Cr Fidler	Cr Baldock
9 November	√	√	√	√	√	√	√	√	√
14 November	√	√	√	√	√	√	√	√	√
28 November	√	√	√	√	√	√	x	√	√
12 December	√	√	√	√	√	√	√	√	√
16 January	√	√	√	√	√	√	√	√	√
30 January	√	√	√	√	√	√	√	√	√
13 February	√	√	√	√	√	√	x	√	√
27 February	√	√	√	√	√	√	√	√	x
6 March	√	√	√	√	√	√	x	√	√
14 March	√	√	√	√	√	√	√	√	√
12 April	√	√	√	√	√	√	√	√	√
24 April	√	√	√	√	√	√	√	√	√
8 May	√	√	x	√	√	√	x	√	√
22 May	√	√	√	x	√	√	√	√	√
29 May	√	√	√	√	√	√	√	√	x
5 June	√	√	√	√	√	x	√	√	√
13 June	x	√	√	√	√	√	x	√	√
26 June	√	√	√	√	√	x	x	√	√
Total Attended	17/18	18/18	17/18	17/18	18/18	16/18	12/18	18/18	16/18

An aerial photograph of a coastal region. The water is a vibrant blue, transitioning to a lighter turquoise near the shore. Several islands and peninsulas are visible, covered in dense green vegetation. The sky is a deep blue with scattered white clouds. A semi-transparent dark green banner is overlaid across the middle of the image, containing the text 'THE YEAR IN REVIEW' in white, bold, uppercase letters.

THE YEAR IN REVIEW



Mayor
Peter Freshney



General Manager
Gerald Monson

MAYOR AND GENERAL MANAGER'S MESSAGE

Again, it's time to reflect on the passing of another financial year and its incredulous that those 12 months have gone so quickly. At the same time, so much was achieved during the 2022/2023 financial year and as Mayor and General Manager we wish to acknowledge the contribution made by our management team and staff during that period. They are very much a team that is dedicated to serving and supporting our community and ensuring that the strategic direction set by Council is followed. We are both very proud and appreciative of the team we lead and all that they have enabled the Council to achieve.

Composing these reports also serves as a trigger to reflect on those priorities and projects that have either been completed during the 12-month period or, those that have commenced and are partially completed.

Examples of that clearly are the work undertaken on the redevelopment of both Camp Banksia and the Port Sorell Caravan Park, the continuing but yet to be completed work on the river crossing and associated trails at Warrawee and of course, the biggest project of all, the Latrobe Flood Mitigation Project that has in many ways, been so central to the efforts of staff and contractors during the reporting period. That project alone has consumed so much time and effort from the Council team, much of which would have been unseen and unrecognised by many in the community. Whilst the on-ground construction work is very evident, there is always a significant component of administration and oversight that is not as evident to those outside the management team and elected membership.

The Latrobe Flood Mitigation Project is, as previously advised, the largest capital works project undertaken in our Council's history.

Construction of that project has coincided with, and been part of, record capital works programs and that, in itself, has created an incredible expectation of all involved.

Our expectations are that future capital works programs will return back to what was previously viewed as a normal level but we share a concern that what once was normal, is no longer and our Council will, need to be cognisant of the significant increase in the cost of construction of capital projects, the like of which has not been seen for many years.

There is no doubt that our ability to deliver infrastructure projects will be adversely impacted by those increases and the pipeline of construction work that is currently planned and available for contractors across the state. Council has used cash reserves and borrowings to fund these record capital works projects over the last two years resulting in intergenerational assets being created for the benefit of residents and visitors to our beautiful area.

These are indeed very different times, and we take this opportunity to inform our community that previous levels of expectation need to be subdued and reconsidered in light of the issues raised above.

Council's operating result for the year was a surplus of \$9.4 million, however after adjusting for capital grants, grants received in advance and other non-recurrent items, the underlying result was a deficit of \$1.8 million. This underlying deficit was not originally budgeted and was a result of a number of factors including:

- Share of profits from Dulverton Waste Management Authority (Dulverton) were \$395,000 lower than budget. This income is mainly a non-cash item representing the change in Council's share of the net

assets of Dulverton. The budget was based on estimates provided by Dulverton in April 2022.

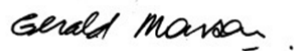
- \$806,000 loss on write-off of assets replaced during delivery of capital projects including the Banksia Facilities Redevelopment and various road and stormwater renewal and upgrade projects.
- \$603,000 of overhead costs budgeted to be allocated to capital projects remained in materials and contracts because \$5.18 million of capital project expenditure was carried forward to 2023/2024.

There were other unfavourable and favourable variances from the original budgeted underlying result that largely offset each other. A line-by-line explanation of variances from budget is provided in the financial overview section of this annual report.

The reduction in ongoing share of profits in Dulverton Waste Management and the impact of reduced overhead costs allocated to capital projects in future years has been factored into Council's updated Financial Management Strategy and ten year Financial plan.



Peter Freshney
MAYOR



Gerald Monson
GENERAL MANAGER
FLGMA; B.Bus (Pub Admin) JP

PERFORMANCE AT A GLANCE

	Achievements	Challenges
Governance	<ul style="list-style-type: none"> Continued the Resource Sharing Agreement with Kentish Council. Implementation of new software 'Doc Assembler' for the production and delivery of Council Meeting documents. Assisted the Tasmanian Electoral Office to undertake Local Government elections in which voting was compulsory for the first time. 	<ul style="list-style-type: none"> Council continued to voice its opinions and preferred outcomes in relation to the State Government's Review into Local Government. Council represented its community with various submissions to the review board and by attendance at hearings.
Community and Economic Development	<ul style="list-style-type: none"> Community Volunteer Recognition Awards. Successfully re-established Chocolate Winter Fest as a major event for the community after two-year COVID-19 hiatus. Procured an online booking platform to be implemented during 2023/24 that will provide a simpler booking process for users and create operational efficiencies in managing the hire of Council facilities. Prepared an economic profile of the Latrobe municipality to support economic development in the area. The Latrobe Hydrotherapy Pool was reopened by Council following its closure in 2019 by Tasmanian Health Services. Provided a high level of support to the community by opening an evacuation centre and recovery centre in response to the October flood event. 	<ul style="list-style-type: none"> Responding to the October Flood Event caused disruption to business-as-usual activities. The impact of delivering a community recovery grant program for Kentish Council while managing workloads for Latrobe Council. Delivering the Wild Mersey mountain bike trails on crown land in an environment where permit conditions change.
Infrastructure and Assets	<ul style="list-style-type: none"> Council was able to progress many significant projects throughout the year in readiness for construction. The Caretaker's residence and additional camping areas at the Port Sorell Caravan Park were constructed. Building upgrades at the Banksia Facilities were undertaken and the external landscaping and playground area substantially completed. A considerable portion of the Latrobe Flood Mitigation Project was completed. Completion of the 150 metre long single span pedestrian and Wild Mersey Mountain Bike bridge in the Warrawee Reserve. Completion of the path linking the bridge is due in March/April. Gilbert Street tree planting project was completed between Stanley Street and the Bass Highway. 	<ul style="list-style-type: none"> The cost of projects increased substantially over the course of the year and is reflected in the high inflation rate. Staffing levels were difficult to maintain, and priorities had to be reassigned accordingly. Contractors and consultants were particularly busy to the detriment of project timelines and costs. Redesign was required adjacent to Miles Ford bridge to accommodate TasWater infrastructure in the Flood Levee protection zone. The path link from Shale Road to the bridge has been delayed due to eagles nesting. Work cannot be completed until after the breeding season which ends in March.

Achievements

Challenges

Development
and
Regulatory
Services

- Transition from Latrobe Interim Planning Scheme 2013 to the Tasmanian Planning Scheme – Latrobe became effective on 10 May 2023.
- Went “live” with common software to manage development and regulatory functions for Latrobe and Kentish Councils.
- Recruitment of specialist staff to meet resource needs.

2022/23 SNAPSHOT



308 KM
LENGTH OF ROADS



9,771
ELECTORS



601 KM²
COUNCIL LAND AREA



12,922
POPULATION



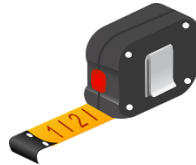
6,871
PROPERTIES



39
BRIDGES



79,603
WEBSITE HITS



218
BUILDING
APPLICATIONS



5,843
WASTE BINS
SERVICED



343,688
FACEBOOK PAGE
REACH



2,710
DOGS REGISTERED



288
DEVELOPMENT
APPLICATIONS

PRIORITY PROJECTS

Four major infrastructure projects have been prioritised over a 10 year period (2020 to 2030), due to their significance in enhancing the economic and social wellbeing of the Latrobe community. Collaboration with other levels of government and with the private sector will be critical to the successful implementation of these projects.

Wild Mersey Mountain Bike Trail

The Wild Mersey mountain bike trail network, building on Tasmania's growing reputation as an international mountain biking destination is a joint project between the Latrobe and Kentish Councils. During 2022/23 the final 12kms of trails were constructed and opened, completing the 100km network.

The project experienced some major challenges during the year, with the construction of the Warrawee Suspension Bridge impacted by environmental constraints, and damage caused by the October flood event.

Now complete the network offers a wide variety of trail experiences suitable for riders of all abilities. The trail network will provide unrivalled experiences taking in spectacular mountain and river views through our part of Tasmania's unique wilderness.

With the ongoing promotion of the Wild Mersey mountain bike trails into key markets increasing since completion, Latrobe's tourism and business sector will be well positioned to leverage off the increasing cycle-tourism market delivering benefits for our local community.



Latrobe Flood Protection and Stormwater Plan

The vast majority of the Latrobe flood mitigation project was constructed in the 2022/23 financial year, with works commencing on site during July 2022, and by the end of June 2023 the on-ground activity was approximately 75% complete. During the year Cotton Street (west of Hamilton Street) had been rebuilt on top of the flood levee, the diversion culvert complete with inlet and outlet structures from Kings Park to Cotton Street was effectively finished and the River Road and Atkinson Park levees installed.

Prior to 2022/23 there had been a great deal of background activity on this important project, working on the detail of the design, including interactions with those impacted by the works. It was in late 2021/22 that a final project start timeframe could be locked in due to delays in seeking Federal Government approvals.

A key component of the design is the diversion culvert, designed to take flood flows out of Kings Creek at Kings Park and pass them under Gilbert Street and Cotton Street before entering the Mersey River.

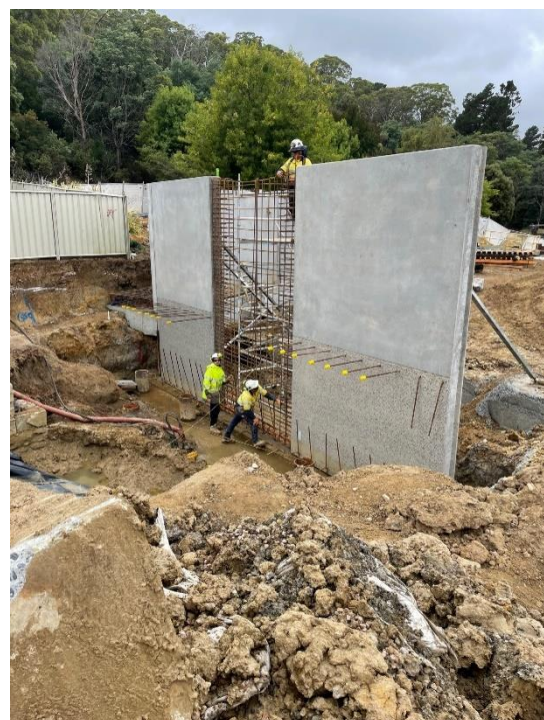


In addition, the flood levee along Cotton Street has been redesigned to rebuild Cotton Street on top of the new levee, reducing the impact on

private land. The works from near the Miles Ford Bridge and beside River Road past the Australian Axeman's Hall of Fame remain unchanged from the original design.

There has also been much work ensuring the potential impacts of the critically endangered species of Central North Burrowing Crayfish will be minimised. Two sites have been identified where new habitats will be created for translocation of any crayfish found within the construction zone. The levee site and offset areas were inspected by the Commonwealth Department of Environment assessment team in early May, and an Environmental Protection Biodiversity Conservation Act permit was issued on 7 June 2022.

As an overview, this project includes the construction of levees around Latrobe's south-western and southern perimeter as well as a flood gate structure (lower Kings Creek) and a peak-flow flood diverter on Kings Creek at Kings Park. The levee system is designed to prevent the Mersey River and Kings Creek floodwaters from entering the town's central business district and nearby residential areas during a significant flood event.



The Principal Contractor, BridgePro Engineering, together with their sub-contractors, will be finalising works in the coming 2023/24 financial year.

Port Sorell Caravan Park Upgrade

The Port Sorell Caravan Park is located on the foreshore of the Rubicon Estuary and has been operating for more than 30 years.

Council resumed operational management of the Park in 2018 and worked through several licencing, risk and compliance issues that had been identified. The advanced age of the buildings was a major concern, with several amenities blocks and the office area identified as requiring upgrading to meet contemporary standards.

The Port Sorell Caravan Park Master Plan provides the direction for the continued operation of the site and identifies the need for significant capital upgrades of the amenities and accommodation options.

The three-stage redevelopment of the Park represents an opportunity for Council to capitalise on the popularity of the site, and further reinforce Port Sorell as a destination for visitors to the area.

Stage 1 was implemented in 2020/21 to construct a new amenities block and laundry facilities to replace existing ageing infrastructure.

Stage 2 was completed in 2022/23 and consisted of a new caretaker's residence & office/reception and the provision of underground infrastructure & realignment of internal roads to the sites that historically were occupied by the Lions Clubs cabins.



Stage 3 is due to commence later in 2023, which will focus on changes to the primary access point, to be relocated to Darling St. This new access point will align with the recently constructed stage 2 buildings, helping to create better traffic flow and a more streamlined check in/out experience. Other upgrades being scoped for 2023/24 are electronic access to amenities blocks, helping to increase security and improve access for park users.

Banksia Facilities Redevelopment

Camp Banksia was initially leased by Council from the State Government in 2006 and eventually transferred to Council's ownership in 2016.

In 2017 Council commissioned a review of the facility, which included community consultation to identify the future direction of the site.

In 2019, Council accepted a report, which detailed the functions of the Camp which were to be retained, while allowing improved access to the community through a reorientated layout.

The refurbishment of Camp Banksia will result in improved accommodation options, as well as investing in active and passive recreational facilities accessible to the wider community.

The Banksia Centre will be expanded to cater for performing arts and community functions, together with maintaining existing meeting rooms and recreational spaces. This project will result in a significant capital investment, cumulating several years of research and community feedback.

During 2021/22 the construction tender was awarded to AJR Construct for the building and civil components of the project. A "Pump Track" has also been constructed at the northern end of the facility for public use, being commissioned in July 2022. Active Areas were awarded the contract for a large, multi-age play space for public use. The coastal themed play space incorporates both traditional and nature-based play elements, including some custom-built elements and having pieces provided from local, national and international suppliers.

The area will also incorporate a covered BBQ facility and public toilets. All construction works are expected to be completed early September 2023, with a public open day launch booked for September 29th, 2023.



ACTIVITY OVERVIEW



Since its formation in late 2021, the Kentish and Latrobe Independent Business Association (KaLIBA) worked to develop programs and partnerships to help local businesses with:

- Small business regulation and process reform
- Digital capability and telecommunications infrastructure
- Staff, skills and employment
- Business resilience and adapting to change
- Communication, support services, networking and lobbying.

These programs were officially launched by the Tasmanian Minister for Small Business, the Hon. Madeleine Ogilvie MP on 18 January at the Australian Axemans Hall of Fame, Latrobe.



Bells Parade parkrun

parkrun is a global initiative that allows people to become more physically active by completing a 5km walk, jog or run anywhere in the world at 9:00 am on a Saturday morning.

Already the Port Sorell community had benefitted from such an initiative along the foreshore

pathway at Port Sorell between the Port Sorell Surf Life Saving Club to Don Brown Memorial Gazebo.

The completion of the Coastal Pathway between Bells Parade and Ambleside provided a picturesque location for the establishment of a parkrun in Latrobe.

In support of this initiative, the Council invested \$7,500 towards specific works required to initiate Bells Parade parkrun. This set up cost also included all signage, road barriers, volunteer paraphernalia, signage, cones, defibrillator and the like. The Apex Club of Latrobe additionally contributed just over \$3,000.

The very first Bells Parade parkrun was held on 6 August 2022.



Latrobe Hydrotherapy Pool

After the Tasmanian Government ceased operating the Latrobe Hydrotherapy Pool out of the Strathdevon, Council made the decision to take over the management and reopen the pool.

A \$400,000 grant from the Tasmanian Government enabled the changerooms to be redeveloped to meet current building standards for accessibility, and an energy-efficient pool heating system was installed to reduce operational costs.

Experienced aquatic managers Deep Water Swim School was engaged to manage the operations, opening the pool for 30 hours per week. Across the 12 months of operation, the pool was visited on 6,537 occasions.



Tasmanian Planning Scheme

Through amendments to the *Land Use Planning and Approvals Act 1993* (LUPAA), the Tasmanian State Government has legislated for the

introduction of a single Statewide planning scheme known as the Tasmanian Planning Scheme.

The Tasmanian Planning Scheme came into effect for the Latrobe local government area on 10 May 2023 and replaced the former *Latrobe Interim Planning Scheme 2013*.

The Tasmanian Planning Scheme consists of:

- a set of standardised Statewide planning rules called the State Planning Provisions (SPPs) – (administrative provisions, provisions for zones, codes, etc.); and
- a Local Provisions Schedule which contains the zone, code and overlay maps that apply the State Planning Provisions to each local council area.

The assessment and approval of the Latrobe Local Provisions Schedule was completed by the Tasmanian Planning Commission.

October 2022 Flooding Event

During 13-14 October 2022, heavy rainfall fell across the north-west and northern Tasmania, causing severe flooding. The flooding caused damage to properties, roads and infrastructure across the municipality, with Latrobe township most affected. Latrobe Fire Brigade stood up a staging area and Emergency Operation Centre to enable all agencies to be briefed, tasked and responded from the one location.





Working with emergency services, Council staff opened an evacuation centre at the Latrobe Memorial Hall which was used by residents who were evacuated from their homes at the peak of the flood.



After the water had receded, there was significant damage to road infrastructure with Railton Road heavily impacted requiring a rebuild along a 2km stretch. Pig Island had a large amount of shingle and round bales deposited on it.





The future of local government review

The Future of Local Government Review has been commissioned by the Tasmanian Government to ensure our system of local government is robust, capable, and ready for the challenges and opportunities of the future. The Review is an ambitious, generational opportunity to explore the role, function, and design of local government in Tasmania.

The Minister for Local Government and Planning, the Hon Roger Jaensch MP, has appointed five members to the Local Government Board established under the Local Government Act 1993, which also includes the Director of Local Government, to undertake the Review. The Board is chaired by the Hon Sue Smith AM.

The Future of Local Government Review commenced on 20 January 2022 and will take approximately 18 months to complete.

In May 2022 the Latrobe Council made a joint submission with Kentish Council to the Local Government Board concentrating on the Municipal Alliance between the two Councils and the lessons for other Councils on the provision of shared services. The Councils believed that this is the only Municipal Alliance arrangement in Australian Local Government that has led to the formation of one organisation that manages the resources of two LGA's while maintaining separate Local Government elected representatives. The submission mentioned the implementation of the TechOne information technology system and the key objectives of the system which is still being implemented:

- One "Kentish/Latrobe way" of working with common business processes
- Common key software and configuration
- Use of mobile applications
- Customers can conduct business with the councils electronically utilising mostly digital transactions
- Optimise use of capabilities of software systems with limited workarounds

- Optimise Records Management/knowledge management systems
- Ready access by management to information and data to manage their operations.

Council also made joint submissions with Kentish Council in response to the Local Government Board reports:

- September 2022 - *The Way Forward – Priority Reform Areas Report*.
- February 2023 – *Options Paper Report*.

In May 2023, the Minister for Local Government, Nic Street, announced he was extending the timeframe for consultation on the third and final stage of the Future of Local Government Review to allow for a more intensive engagement process with the sector.

The Minister asked the Local Government Board to extend their engagement timeframe by six weeks to 2 August 2023. The Minister also extended the Board's final reporting date by one month, to 31 October 2023, to accommodate the additional engagement period so the Board still had enough time to formulate its recommendations.

In late May 2023, the Future of Local Government Review Board published detailed Information Packs for each of the nine community catchments they identified in their Stage 2 Interim Report. The packs and other supporting papers provided a range of data and insights into each of the catchments and proposed several different scenarios for new Local Government boundaries and service delivery models that could build scale and capability to improve services, while also better reflecting the way Tasmanians live and work within the communities.

In describing each scenario, the Board applied a range of metrics to give Councils and communities a sense of how they perform against a consistent set of criteria focused on future community needs, potential Council service capability, and long-run financial sustainability. The scenarios in the information packs were not the only options for reform the

Board considered. They were designed to prompt discussion about some of the possible pathways available to deliver a more capable and sustainable system of Local Government. The Board welcomed alternative suggestions as part of their engagement sessions and survey.

On Saturday 15 July 2023, Premier, Jeremy Rockliff, and Minister for Local Government, Nic Street, announced that the Rockliff Liberal Government is taking action to end the fear and uncertainty over the future of Local Government across Tasmania.

They said they have listened to the concerns of Tasmanians and councils, and there will be no forced amalgamations.

They went on to say that the Local Government Board is continuing their important work, but they wanted to make it clear this will not result in forced amalgamations and that communities and councils will decide their own future.

Minister Street said that different communities have different needs, and the Government's process will ensure they have the final say. He outlined the following pathway that the Government will follow when the Board hands down its final report on 31 October:

- Each council will be invited to review the final report and make a submission to Government, about what they want.
- Any plans agreed by councils will be taken to the community for a vote, to ensure it has community support to go ahead. There will be no changes unless both the council and community want them.
- It is acknowledged that some councils will be eager to participate in this process, while other will not. But it is for councils and communities to determine, and they will have the final say, with the benefit.

On 28 July 2023 Latrobe and Kentish Councils made a joint submission in response to the Local Government Board's *Community Catchment Scenarios Report* outlining their opinion of the strengths and weaknesses of the four scenarios that the Board had suggested on the future design of Local Government in the Cradle Coast

Community Catchment. Latrobe and Kentish Councils submission highlighted that their preferred reform option was scenario 4 out of the following scenarios:

- Scenario 1 - establishes two new Council areas within the Cradle Coast Community Catchment.
 - The first (A) combines the existing Burnie LGA with areas of the existing Central Coast Council from west of the Leven River along the Dial Range.
 - The second (B) combines existing Kentish, Latrobe and Devonport LGAs, and Central Coast Council areas east of Penguin and the Dial Range.
- Scenario 2 - would establish three Council areas:
 - (A) the existing Burnie LGA incorporating Somerset;
 - (B) the existing Central Coast LGA extended to incorporate south of Cethana and Moina (currently in Kentish LGA); and
 - (C) the combined existing Latrobe, Devonport, and eastern part of Kentish LGAs (minus the areas south of Gowrie Park).
- Scenario 3 - creates one new Council area for the Cradle Coast Community Catchment, consisting of the existing Central Coast, Devonport, Kentish, Latrobe and Burnie LGAs.
- Scenario 4 - creates two new Council areas:
 - (A) the existing LGAs of Burnie, Central Coast and Devonport are combined; and
 - (B) existing Kentish and Latrobe LGAs are combined.

The Board will be hosting community hearings during August 2023. Each hearing will provide a dedicated session for both Councils and communities to present to the Local Government Board any area of interest to the Future of Local Government Review. All Council, organisation and public submissions will be available at https://www.futurelocal.tas.gov.au/submissions_and_consultation/

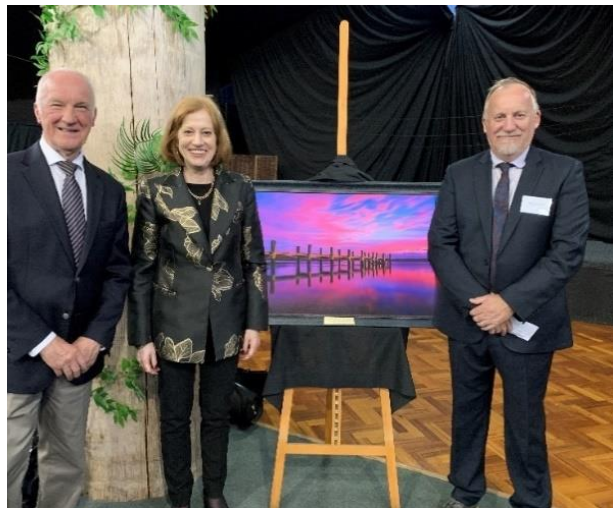
The Board will prepare their Final Report of reform recommendations to the Minister for Local Government, which is due on 31 October 2023.

Governor's Visit

Her Excellency the Honourable Barbara Baker AC and Emeritus Professor Don Chalmers AO made an official visit to the Latrobe Municipality on 29 March. Mayor Freshney accompanied the Vice-Regal Party on their tour which included the following:

- Tour of the BioMar facility.
- Met with the Rubicon Enhancement Volunteers and viewed their projects in the Shearwater CBD.
- Viewed the Banksia Facility 'in action' including interacting with U3A group members and Port Sorell Primary School students.
- Toured the Geneva Christian College led by the school's senior students.
- Lunch with staff and residents at Strathdevon (pictured) including a tour of the facility.
- Viewed the Wild Mersey Mountain Bike trailhead and new suspension bridge.
- Toured Latrobe's Flood Mitigation Project.
- Viewed the current exhibition at the Australian Axeman Hall of Fame (AAHoF)

The tour culminated in a Civic Reception at the AAHoF with 100+ guests in attendance where Her Excellency was thrilled to receive a framed print (pictured) of Squeaking Point taken by Rusli Hashim RH, as a memento of the Vice-Regal tour.



Shared Services Implementation

The Latrobe and Kentish Councils' have developed a shared services model which has seen the former separate workforces of both Councils' consolidated into a single focused service delivery entity. Significant efficiencies have been achieved through this arrangement which places both Councils' on a more sustainable trajectory moving forward. Latrobe Council is committed to building on the successes achieved to date through the shared services model. Both Councils' understand they are stronger together and can achieve more when working in collaboration. The challenge continues to be the delivery of outcomes and ensuring through cooperation, all initiatives provide a shared benefit to both communities.

The implementation of the Technology One Enterprise Software System commenced in 2018

and is a major part of the shared services arrangements and is pivotal in allowing the Councils to maximise the value and benefits for both communities.

The TechOne – OneSystem is now operating across both Councils with ongoing investment required to enhance the system configuration and streamline business processes to meet the needs of the community and users.

Former Port Sorell Landfill Rehabilitation

The 15-hectare site was the local landfill accepting household garbage and industrial waste from 1973 until 1995. Due to the elevated levels of contaminants and pollutants, Council engaged consultants to prepare a *Detailed Site Investigation Report* which included cost estimates related to the required rehabilitation and remediation works, and the identification of future possible uses for the site. The rehabilitation of the site is likely to be the largest capital project ever undertaken by the Council and will require considerable external expert assistance and advice to deliver. Future site solutions will need to be flexible to enable a successful long-term outcome to be identified, funded, and implemented. The estimated cost to rehabilitate the site currently ranges between \$15 and \$25 million, therefore this project has the potential to materially impact the future financial sustainability of the Council. Council will seek a State Government contribution to assist with the project on the basis that the former tip site was largely impacted by its use by industry from outside the Latrobe municipal area.

The Detailed Site Investigation was completed during 2020/21 and endorsed by the EPA (Environmental Protection Authority). Progression during 2021/22 had included monitoring and enacting priority works in consultation with the EPA, consultants, and contractors. These works help ensure concepts for a remediated site are achievable and align with ongoing staged rehabilitation works, ensuring the site is suitable for further development as a passive recreation area into the future.

Site investigations, sampling, validating and testing continued during the year as part of the preliminary works required to ultimately scope

and then rehabilitate the site for future community use.

Quad Crown Event

During the 28-30 of April, the first ever Quad Crown event was held at the Wild Mersey. The national series features races in Tasmania, NSW, QLD and Victoria.

Competitors raced over a distance of 60km and 40km in both Latrobe and Railton, with over 100 participants taking part. The elite competition featured some of Australia's best mountain bikers who have represented Australia at the previous two Olympics. The presentations were held at Seven Sheds Brewery which was a fitting conclusion to what the organisers hailed a very successful event.

The event will return to the Wild Mersey for the next two years under a funding agreement with Events Tasmania.



Australia Day Awards

Each year, Latrobe Council invites the community to think about who has made a significant contribution to the Latrobe community and nominate that resident or event for an Australia Day Award.

There are three award categories open for nomination - Citizen of the Year; Young Citizen of the Year and Community Event of the Year.

Nominations for the Citizen of the Year Award are commonly of a very high quality and reflective of the impact of the person's contribution; how long they have been involved in the community and the level of excellence demonstrated in their chosen field.

Citizen of the year

Council's 2023 Australia Day Award was presented to Mrs Helen Boskell of Port Sorell in recognition of her extensive involvement in and positive impact on the Port Sorell area.

For several years after moving to Port Sorell in 1974, Mrs Boskell and her husband made a room available in their home for local doctors, Dr. Malcolm and Dr. Houston, to service the health needs in the local community. During those years, Mrs. Boskell also formed a "Weight Watchers" group and hosted their regular support meetings.

Mrs. Boskell was instrumental in establishing the Port Sorell Junior Basketball Club based at the local Memorial Hall and was involved in the activities of the Port Sorell Tourist and Progress Association.

Despite holding down 'regular jobs', Mrs. Boskell volunteered for Meals on Wheels for nearly 50 years during which an encounter with a homeless man led to the formation and her extensive association with the Port Sorell Retirement Homes.

A keen sportswoman and life member of the Latrobe Badminton Club, Mrs Boskell continues to be involved with the Panatana Family Park, along with other volunteers in the Port Sorell area.

Young citizen of the year

The recipient of the 2023 Young Citizen of the Year Award was Miss Amelia Burbury of Port Sorell whose positive impact in the community has been achieved through the education and supervision of community in and around our waterways.

As a dedicated member of the Port Sorell Surf Life Saving Club, Amelia demonstrated great pride and commitment as a Patrol Team Member and Nippers Coach, having herself started as a Nipper in the Junior Program in 2017.

Participation in Surf Life Saving Tasmania's Development Camp furthered her leadership skills and knowledge relating to risk and the prevention of harm, providing lifesaving First Aid support and gaining experience responding to emergencies while, at the same time, maintaining a high attention to detail and ensuring patient safety and the wellbeing of other team members.

Amelia is a popular and well-respected member of the club, regularly volunteers her time to educate and train younger children and commits her weekends to keep the community safe on our beaches.

When, due to injury, Amelia was unable to compete, she took on official roles to assist at the Senior State Titles.

Amelia has also been recognised by a number of organisations for her initiative, leadership and interpersonal skills and qualities, including a Zonta International Award 2021; St Brendan-Shaw College Student Representative Council 2020 and Executive in 2022; AFL Gala Day Captain 2020-2021 and School Leadership Group 2023.

At the Devonport Football Club, Amelia has been Captain of the Youth Girls Team 2020-2022 and a squad member of the Tasmania Devils Football 2019-2022.

She has been a member of Cradle Coast Aquatic Club 2018-2022 and a Splash Devonport Aquatic and Leisure Centre Casual Lifeguard from July 2022 until the current time. Her hard work and positive "can do" attitude is a wonderful example to the youth of today and

makes her a worthy recipient of this year's Young Citizen of the Year Award.

Community event of the year

The 2023 Australia Day Award for Community Event of the Year was presented to the Latrobe High School for their Learning for Life Program.

This program developed intergenerational relationships to invigorate a re-emerging seniors organisation while building compassion and understanding with disengaged students utilising non-traditional learning opportunities. Despite some early apprehension and the lack of previous contact, relationships soon bloomed and the benefits to both groups were obvious and ongoing.

The program is now fully entrenched within Latrobe High School's curriculum and teaching staff are so supportive of the impact on students, that they are now donating their own non-teaching time to ensure that the program continues.

Likewise, members of the Latrobe Senior Citizens Club have grown to embrace these young people - breaking down barriers and creating relationships that were not previously possible. A great example of a program that is achieving many community goals.



2022/2023 – THE YEAR IN REVIEW

Calendar of Events

July

Christmas in July
Trivia Evening

August

Chocolate Winterfest

September

October

Abba Themed Trivia
Night
Port Sorell Spring Fair

November

Truly Tasmania Craft
Exhibition and Sale
Latrobe Federal
Band's 150th
Anniversary Dinner
Remembrance Day
Services
Port Sorell Golf Club
Annual Car Park Sale
Weber Women's Big
Bash League Match
Hobart Hurricanes vs
Melbourne Stars
Reel Keen Fishing
Competition

December

Port Sorell Carols by
Candlelight
Latrobe Lions
Christmas Character
Party
Summer Solstice
Sacred Circle
Market by the Beach

January

Devonport Anglers
Club Twilight Junior
Fishout Day
Herbs Pizza Super
Sedan Tasmanian
Title
Market by the Beach
KaLIBA Launch
Australia Day Awards
and Citizenship
Ceremony
Gulf Western &
Independent Oils
Super Sedan Grand
Prix
Latrobe Liliium Show

February

Devonport Anglers
Club Twilight Junior
Fishout Day
Latrobe Speedway
Concert in the Vines
Latrobe Flower &
Vegetable Show
North West Zone
Dressage
Competition
Van Dieman Antique
Bottle & Collectables
Club Fair

March

Devonport Stamp
and Collectables Fair
Tasmanian Dressage
Championships
Clean Up Australia
Day
Latrobe Cemetery
Working Bee
Library on the Lawn
Devonport Anglers
Club Junior Fishout
Day
Latrobe Speedway
Governor's Visit

April

Latrobe Speedway
Port Sorell Easter
Picnic
Devonport Anglers
Club Season Final
Junior Fishout Day
North West Zone
Dressage
Competition
Music from the War
Years Concert by
Latrobe Federal
Band
ANZAC Day Services
Latrobe Cemetery
Working Bee

May

Men's Health Forum
Early Settlers Display
at the Tasmanian
Family History Society
Jack Jumper
Basketball Clinic
Shearwater Mulled
Wine in May
North West Zone
Dressage
Competition
Volunteer
Recognition Awards

June

The Lion King Musical
(Geneva)
Mid-Winter Solstice
Splash
North West Zone
Dressage
Competition



OUR PEOPLE

LEADERSHIP TEAM

Council's organisational structure consists of four departments – Development & Regulatory Services, Corporate & Business Services, Infrastructure & Assets, and Operations. Each department is led by a Manager who reports directly to the General Manager. The General Manager is directly accountable to the Mayor and Councillors.

Combined Leadership Team

Council's Combined Leadership Team meets monthly, is chaired by the General Manager and includes department managers. The General Manager and manager positions are resource shared between the Latrobe and Kentish Councils.

General Manager – Gerald Monson

Areas of responsibility include; organisation leadership, Council's operational and service delivery performance, strategic planning, human resources and organisational support for elected members.

Corporate & Business Services Manager – Wes Young*

Areas of responsibility include; corporate governance, community development, tourism and economic development, finance, rates, information technology, records management, work health and safety and risk management coordination, business administration support, and customer service.

Development & Regulatory Services Manager – Jan Febey

Areas of responsibility include; statutory planning assessment, building and plumbing control, permit authority, regulatory compliance, environmental and public health services, and animal control.

Infrastructure & Assets Manager – Jonathan Magor

Areas of responsibility include; emergency management, natural resource management, infrastructure including roads, bridges,

drainage, parks, reserves, buildings and facilities.

Operations Manager – Michael Mouat *

Michael Mouat was appointed to the position of Operations Manager in April 2023, replacing Jason Bellchambers. Areas of responsibility include; maintenance and renewal of infrastructure including roads, bridges, drainage, parks, reserves and buildings.

Remuneration of Key Management Personnel

Section 72 (1) (cd), 72 (4) & 72 (5) Local Government Act 1993

Annual Remuneration	No. of Latrobe Council Employees
\$180,001 - \$200,000*	2
\$240,000 - \$260,000	1

The Total annual remuneration is defined as the total of the:

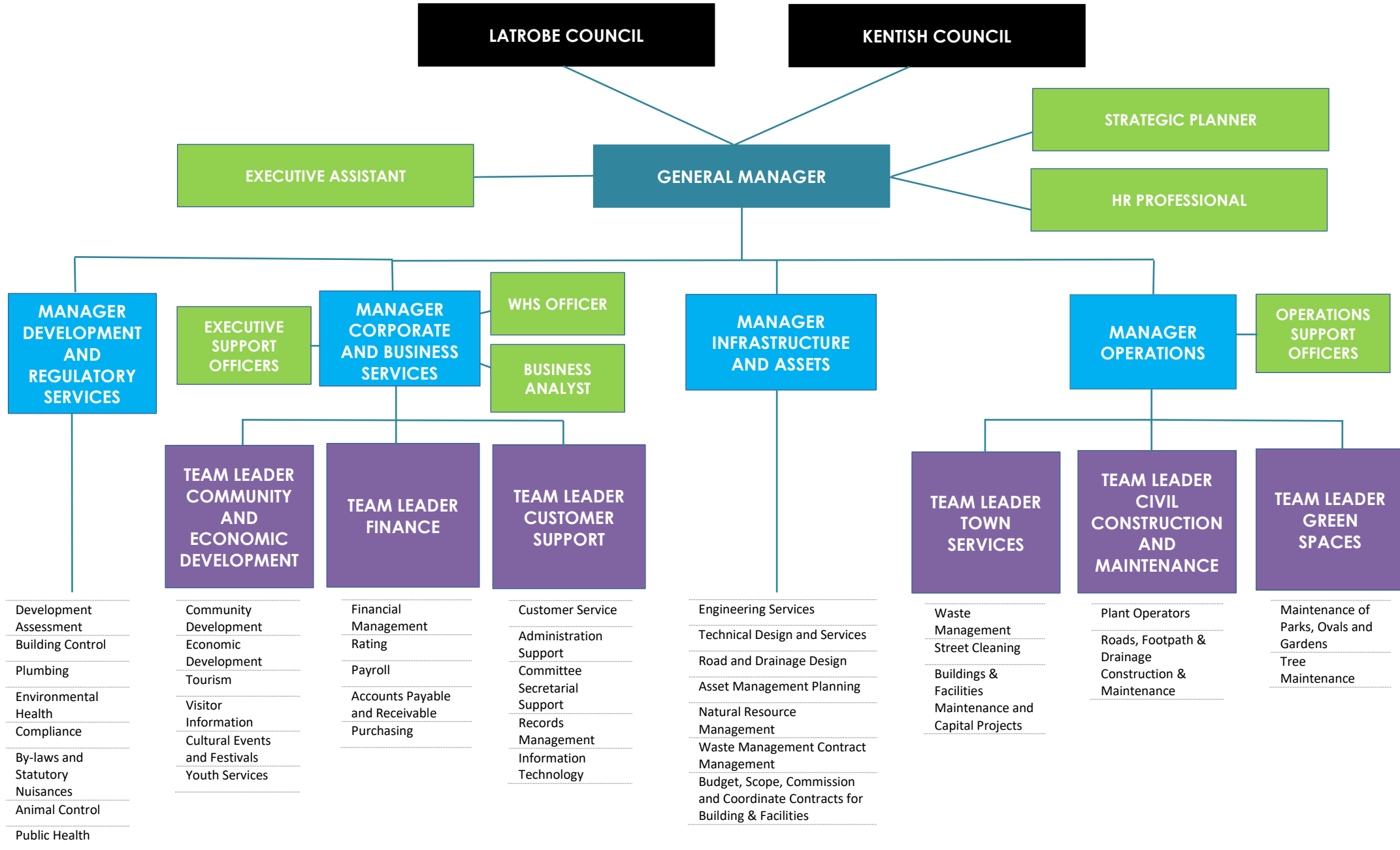
- base salary payable to the employee
- amount of employer superannuation contributions to the employee's contribution
- gross value for the use of a fully-maintained motor vehicle provided to the employee
- value of any other allowances or benefits paid or payable to, or provided for, the benefit of the employee.

*Employed by Kentish Council

Kentish Council reimburses Latrobe Council for an appropriate portion of the cost of Latrobe senior employees who also provide management services to Kentish Council. Where senior employees are employed by Kentish Council and hired to Latrobe Council, they are not included in the above table, but are included in the equivalent table in the Kentish Council Annual Report.

ORGANISATION STRUCTURE – 2022-2023

Positions are resource-shared with Kentish Council



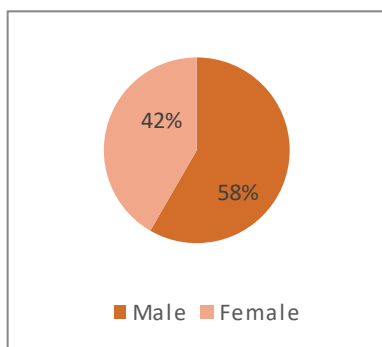
STAFF

Council is committed to ensuring staff are well supported, highly skilled and professional.

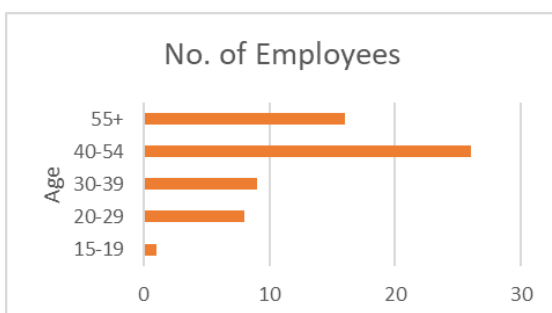
Under the resource sharing arrangement, Latrobe and Kentish Councils effectively share their workforce with employees legally employed by either Council and hired to the other Council as required for their employment role.

The following information relates either to employees legally employed by Latrobe or to the combined workforce as indicated in the headings.

Percentage of Employees by Gender (Latrobe Employees)

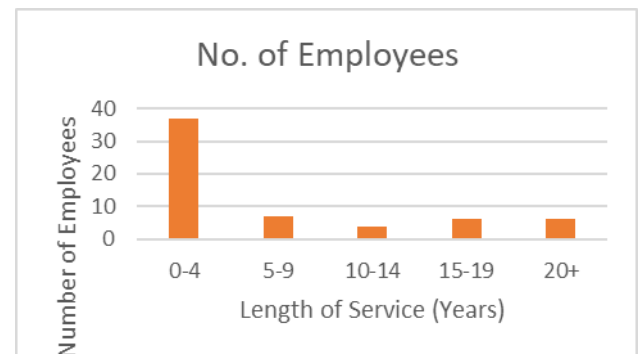


Number of Employees by Age (Latrobe Employees)



Length of Service (Latrobe Employees)

The average length of service is 6 years. The following chart provides a further break-down.

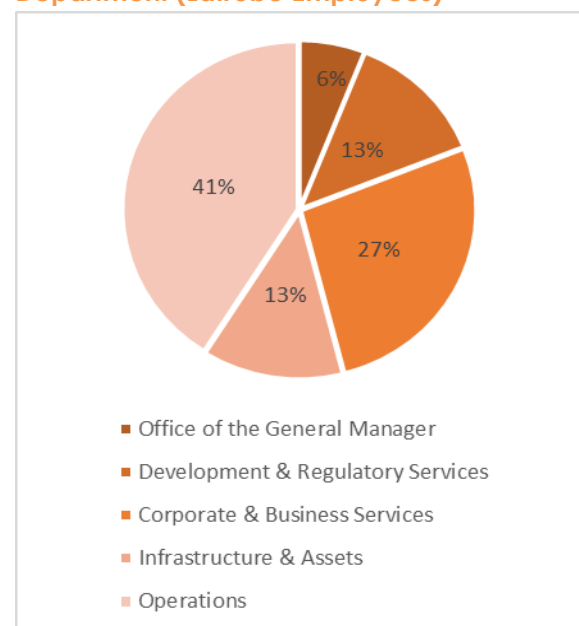


Full Time Equivalent Employees (Combined Latrobe and Kentish Workforce)

DEPARTMENT	FTE	% Latrobe	% Kentish
Office of the General Manager	4.0	75%	25%
Development & Regulatory Services	9.8	61%	39%
Corporate & Business Services	24.3	52%	48%
Infrastructure & Assets	7.8	74%	26%
Operations	34.6	54%	46%
TOTAL	80.5	57%	43%

Employees are hired to and from Kentish Council as required.

Percentage of Employees (FTEs) by Department (Latrobe Employees)



VOLUNTEERS

Latrobe Council values the significant contribution that volunteers make in our community. Volunteers provide valuable assistance and enrich the lives of the people and groups they are helping.

There are many community volunteer organisations that Council assists by providing advice, grants and assistance with Council manpower. Those organisations receiving grants from Council are listed under the Corporate Governance section of this Annual Report.

There are other community organisations that provide advice to Council like Latrobe Landcare who assist to maintain Pig Island within the Bells Parade Precinct and Rubicon Coast & Landcare who work to improve vegetation in coastal and inland reserves in the Port Sorell area.

Council is fortunate to have volunteers assisting its capacity to deliver a range of services and programs from looking after Council sporting and hall facilities, to providing information to visitors at the Latrobe Visitor Information Centre.

There are many ways that people can volunteer within the Latrobe area including the Council managed activities described below.

Visitor Information Centre

Volunteers at the Latrobe Visitor Information Centre (LVIC) provide a welcome to our visitors, sharing their local knowledge of the community and tourism experiences in the area. The LVIC offers volunteers familiarisation tours and training opportunities to assist them to provide current information on local attractions and activities. Currently there is a team of 7 volunteers who attend to the many visitors and their enquiries.

Latrobe Landcare and Rubicon Coast & Landcare

Latrobe is home to beautiful landscapes and nature-based experiences which are maintained and managed through the local community-based volunteer organisations,

which are part of the larger Landcare Tasmania network.

Special Committees of Council

Special Committees of Council are established under the *Local Government Act 1993* to carry out specific functions on behalf of the Council. Council has a number of special committees including:

- Australian Axeman's Hall of Fame Management Committee
- Banksia Facilities Management Committee
- Bells Parade Development Committee
- Elderly Persons Units Advisory Committee
- Latrobe Cemetery Committee
- Latrobe & Districts Youth Centre Management Committee
- Latrobe Council Economic Development Committee
- Latrobe Sport & Recreation Management Committee
- Latrobe Tree Planting Committee
- Moriarty Hall Committee
- Port Sorell Advisory Committee
- Port Sorell Caravan Park Committee
- Port Sorell Memorial Hall Controlling Authority
- Mersey Leven Emergency Management Committee
- Kentish and Latrobe Community Road Safety Partnership Committee
- Wild Mersey Mountain Bike Trails Advisory Committee

Council appreciates the significant contribution volunteers make to its special committees.

Recognising Volunteers

In 2023, Council invited not-for-profit organisations and groups that provide community-based services within the Latrobe Council area to nominate their organisation for their service.

Additionally, nominations were sought from their membership of individuals who meet specific hours of service or milestone years of voluntary service.

A presentation function was held in May where presentations were made to ten organisations –

- Port Sorell Surf Life Saving Club
- Tasmanian SES - Mersey Unit
- Port Sorell Meals on Wheels
- Latrobe Baptist Church
- Latrobe Chat 'n Choose
- Latrobe Men's Shed
- Mersey Community Hospital Auxiliary
- Sassafra / Wesley Vale Branch CWA in Tasmania
- Latrobe Bowls and Community Club Inc
- Port Sorell Memorial Hall Committee

and the following individuals –

Bronwyn Gardner	500 hours
Michael Henwood	2,000 hours
Aileen Donoghue	10 years
Fay Horne	20 years
Gladys Purdy	20 years
Lyn Emmett	20 years
John Langmaid	30 years
Glenis Smith	30 years
Phyllis Hingston	40 years
Audrey Campbell	40 years
Keryn Brown	40 years
Greg Douce	40 years





OUR PERFORMANCE

OVERVIEW OF PERFORMANCE

The table below provides an 'at a glance' overview of Council's performance against the 2022/23 Annual Plan.

Council's 2022/23 Annual Plan includes a number of key actions grouped according to the overall strategic objectives of Infrastructure, Economic and Community Development, Governance and Organisational Development and Planning and Development. Progress toward completing these actions is summarised in the chart below.





GOVERNANCE

ADVOCACY AND LEADERSHIP

Objective Provide leadership and advocacy on behalf of our community

Performance against Annual Plan

Status Key

Completed ✓ In Progress > Delayed X

Strategic Plan Key Strategies	Status	Comments
Engage with State, Regional and Local Government bodies to promote local projects and development opportunities and resolve strategic issues affecting the municipal area	✓	
Support the retention and upgrading of the Mersey Community Hospital (MCH)	✓	
Support the retention and continued upgrading of the services provided through the Devonport Airport	✓	
Support the North West of Tasmania being recognised as a renewable energy hub, including the Battery of the Nation project	✓	
Lobby for and encourage the continued improvement of National Broadband Network services and mobile phone coverage in the Council area	✓	
Advocate for and promote the provision of a range of high quality education and life-long learning opportunities in the municipal area	✓	
Lobby Governments for funding, services and infrastructure important to the community, including upgrading the Devonport to Launceston section of the Bass Highway	✓	
Seek to expand the range of medical and family services available within the Latrobe municipal area	✓	
Work with representatives of the agricultural sector to attract and retain seasonal workers	✓	

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



Mayor Freshney presenting awards at Latrobe High School Year 10 Ceremony 2022

GOVERNANCE

Objective Provide consistent, accountable, transparent and effective governance

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	✗
2022/23 Annual Plan Actions		Status	Comments				
Continue to align business processes across Kentish and Latrobe Councils so wherever possible there is a single way of doing things that is common across both Councils to allow the most efficient sharing of services and resources across the Councils.		✓					
Commence to leverage new analytics provided by the OneSystem Project in respect to HR, training and development to provide Council greater visibility of tracking against budgets, KPI's and staffing metrics.		>					
Review existing delegation manuals across the organisation.		✓					
Implement a single process for the compilation and distribution of documents to elected members.		✓					
Deliver governance training to key staff as part of the training and development plan.		>					
Work with the Tasmanian Electoral Commission to facilitate Local Government elections for the municipality in October 2022.		✓					
Provide induction and training to any newly elected Councillors.		✓					
Participate in the State Government's Local Government Reform process.		✓					
Issue six editions of the Cradle Coast and Country newsletter to all residents providing updates on Council activities.		✓					
Strategic Plan Key Strategies		Status	Comments				
Promote the professional development of elected members		✓					
Promote awareness of Council's Code of Conduct to elected members		✓					
Participate in relevant State and regional initiatives and partnership agreements		✓					
Utilise the Annual Report and Annual General Meeting to promote achievements of the Council		✓					
Examine specific service delivery options between Council and other providers		✓					
Engage in efficient resource sharing as an alternative to amalgamation with other Councils		✓					
Communicate the rationale and outcome of Council's decisions, policies and activities through appropriate communication channels		✓					

Deliver consistent and open community engagement, including where appropriate, community participation through established Council Committees



Ensure Council information meets community and stakeholder interests, is accessible, easy to understand and complies with legislative requirements



Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



2022 Elected Councillors and General Manager

FINANCIAL MANAGEMENT

Objective Ensure long-term financial viability of the Council

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	✗
2022/23 Annual Plan Actions		Status	Comments				
Facilitate internal audit activities as required by Council's Audit Panel		✓					
Prepare and begin implementation of a roadmap for implementation of additional OneSystem modules across the life of a new software as a service (Saas) agreement with TechnologyOne		>					
Update various IT equipment and services and replace administration fleet vehicles		✓					
Strategic Plan Key Strategies		Status	Comments				
Achieve an underlying surplus over the medium to long term		✓					
Maintain fair and equitable rating levels		✓					
Maintain a Financial Management Strategy which is aligned to Asset Management Plans and other		✓					
Support the activities of the Independent Audit Panel		✓					
Implement a technology system which is fully integrated throughout Council's operations		>					
Receive an unqualified annual audit report		>					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

STRATEGIC OBJECTIVE ONE: Employee Development

EMPLOYEE DEVELOPMENT

Objective Develop opportunities for skilled, experienced, and motivated staff

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	✗
2022/23 Annual Plan Actions		Status	Comments				
Commence development of a workforce development and succession plan. This process will incorporate feedback from the recent staff survey, which in turn will require a response to be scoped and costed		>					
Staff training subject to training needs analysis and scoping led by Council's Senior HR & WHS Officer		✓	Training requests made via annual performance reviews/probation reviews and incorporated into annual training plan.				
Continue to develop a leadership development program for Senior Management and Team Leaders		✓	Training needs identified and included in the annual training plan.				
Complete changes to HR and payroll processes and systems to integrate changes from the new Enterprise Agreement, which will also help with the implementation of Council's new analytics capabilities and associated reporting		>	Completed a HRP health check with the TechOne modules and an action plan has been developed to implement system improvements/configuration.				
Strategic Plan Key Strategies		Status	Comments				
Provide and maintain adequate staff and resource levels to meet changing needs		>	<p>The labour market continues to be a challenge with wages/employee benefit competition with the private sector.</p> <p>Local government reform has also impacted applicant confidence to have a career with local government.</p>				
Identify and provide appropriate training and encourage the personal development of employees		✓	Employees have participated in a range of training and development opportunities.				
Develop and review staff policies		✓	Human Resources related policies and procedures were reviewed as required. A combination of 14 policies and procedures were updated to reflect contemporary HR practice.				
Develop and retain in-house skills through Council's Workforce Development Plan and Succession Plan		✓					
Encourage commitment to Council's customer service charter		✓					
Undertake staff performance reviews		✓	Online Talent module was implemented and went live in April 2023.				

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

RISK MANAGEMENT

Objective Committed to risk management and building community capacity and resilience

Performance against Annual Plan

			Status Key					
			Completed	✓	In Progress	>	Delayed	✗
2022/23 Annual Plan Actions			Status	Comments				
Review Council's Risk Management Policy and Risk Management Framework			✓					
Implement associated operational changes to ensure that the objectives of the Policy and Framework are considered at an operational level via reference in Council reports and memos			>	Operational changes underway but awaiting finalisation of the Register and Risk Appetites.				
Ensure greater visibility of operational integration and consideration of the Risk Management Policy and Framework during internal and external audits			>					
Complete review of Council's Corporate Risk Register and develop and monitor risk control improvement plans			>	Draft Register complete.				
Strategic Plan Key Strategies			Status	Comments				
Adopt the Tasmanian Disaster Resilience Strategy and develop an action plan to achieve local outcomes			✓					
Develop a Risk Management Framework aligned with ISO 31000			>					
Maintain and improve risk management systems and culture as a core organisational focus			>					
Integrate risk management principles into all business practices and establish risk-based decision making			>					
Improve the level of compliance each year of the strategy with relevant legislative requirements and internal policies			✓					
Provide internal and external audit functions as required to review Council's performance, risk management, financial governance and reporting			✓					
Investigate and share climate change mitigation and adaptation initiatives with the community			✗	Initial work has commenced.				
Maintain bushfire management plans for the municipal area			>					
Implement actions relating to Latrobe contained in the 2017 'Review into the Tasmanian Floods of June and July 2016'			✓					
Implement the Latrobe Flood Mitigation Report recommendations			✓					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



COMMUNITY AND ECONOMIC DEVELOPMENT

BUSINESS DEVELOPMENT

Objective Identify, promote and support economic development opportunities

Performance against Annual Plan

		Status Key	
		Completed ✓	In Progress > Delayed X
2022/23 Annual Plan Actions		Status	Comments
Support the recently established joint Business Association with the Kentish municipality businesses (KaLIBA)		✓	
Develop a joint Open Space Sport and Recreation Plan (including strategies for accommodating cycling and walking) with Kentish Council		>	This project will be completed during the first quarter of 2023/24.
Work in partnership with the West by North West regional tourism organisation to grow the tourism profile of the Latrobe municipality		✓	
Investigate options to secure the long-term future of the Latrobe Market		>	
Scope an Expressions of Interest document for development of a Public Arts Strategy		>	An EOI was scoped during the year to be advertised during the 2023/24 financial year subject to a budget allocation.
Develop a marketing plan for Wild Mersey Mountain Bike Trails		✓	
Finalise the operational plan for the Latrobe Hydrotherapy Pool		✓	
Develop a Food Van Policy for Council's consideration		>	The Policy has been drafted and will be presented to Council for adoption during 2023.
Support implementation of a ParkRun for Bells Parade		✓	
\$1,869,913 allocated to complete Stage 2 of the Port Sorell Caravan Park Redevelopment including construction of a new caretakers residence and installation of underground assets to power additional sites. The main entrance to the Park will change from Meredith Street to Darling Street to improve traffic flow and safety through the Park		>	This work is in progress however due to contractor availability the timeframe for completion has been extended.
\$175,000 allocated to do upgrades to the Port Sorell Caravan Park as per the Park's Master Plan		>	
Strategic Plan Key Strategies		Status	Comments
Implement the Latrobe Economic Development Strategy		✓	
Actively promote the municipal area as an ideal location to conduct business and commerce		✓	
Support and assist developers in identifying and managing opportunities for business growth and development		✓	
Develop a plan to enhance the Latrobe CBD retail precinct, including Station Square		>	Budgeted in 2023/24 financial year.
Support the establishment of industrial precincts in the Council area		✓	

Support business networking and opportunities for collaboration within the municipal area



Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



KaLIBA Networking Event @ Beverley Skurulis Gallery, Latrobe



Quad Crown MTB Series Event at Wild Mersey, Warrawee Reserve, Latrobe © Flow MTB

TOURISM

Objective Promote, develop and support tourism activities

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions		Status	Comments				
Work with KaLIBA on a joint approach to marketing the region		>					
Implement a new funding agreement with KaLIBA, that includes KPI's for promoting the local tourism economy		✓					
Continue working with West by North West on promoting the region in addition to exploring grant opportunities		✓					
Consider the long-term future of the Latrobe Visitor Information Centre		✓					
Develop a plan for the future use of Sherwood Hall and closer integration with the adjacent Australian Axeman's Hall of Fame		X					
Work with Latrobe tourism operators and organisations, plus state and regional tourism stakeholders, to develop a diverse and robust tourism industry through product development, industry development, marketing and lobbying		✓					
Strategic Plan Key Strategies		Status	Comments				
Actively participate and encourage tourism operators to support the West by North West tourism organisation and their initiatives		✓					
Provide guidance and support to tourism initiatives developed by the local industry		✓					
Leverage Port Sorell as the gateway to Narawntapu National Park		✓					
Provide sustainable visitor information and interpretive services and infrastructure		✓					
Maintain a policy on overnight low-cost self-contained camping areas within the municipal area		✓					
Support the development of appropriate short term visitor accommodation		✓					
Support opportunities for improvements to mobile communication reception in the area, including provision of WiFi where appropriate		✓					
Complete construction of the Wild Mersey Mountain Bike Trail project		✓					
Develop a modern Latrobe-Port Sorell tourism focussed website		✓					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

CULTURE, FESTIVALS AND EVENTS

Objective Work with the community, to facilitate and celebrate festivals, events and culture

Performance against Annual Plan

		Status Key	
		Completed ✓	In Progress > Delayed X
2022/23 Annual Plan Actions	Status	Comments	
Support for ANZAC Day celebrations	✓		
Support the organisation and promotion of Australia Day events	✓		
Continue to support Latrobe businesses in the development of Chocolate Winterfest, Latrobe as a major event for the Latrobe municipality	✓		
Complete a curator space at the Hall of Fame to allow for the storage and rotation of exhibits and travelling exhibitions	✓		
Strategic Plan Key Strategies	Status	Comments	
Promote local arts, history and culture through local, regional and state tourism channels	✓		
Support the development of local/regional/state/national events calendar which includes a range of diverse events which encourages community participation and increased overnight visitors	✓		

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



2023 Australia Day Citizenship Conferees

COMMUNITY FACILITIES/ SERVICES

Objective Provide a range of quality community facilities and services which engage and empower the community to participate

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions		Status	Comments				
Continue the publication of Council Coast and Country newsletter to engage with the community		✓					
Support and promotion of a youth skateboard competition		X	No longer held due to a lack of support from previous competitions.				
Continue Council's Volunteer Recognition Program		✓					
Strategic Plan Key Strategies		Status	Comments				
Improve community facilities at Port Sorell, to meet changing needs		✓					
Continue to improve walkways and cycleways within the municipal area		✓					
Support completion of the North West Coastal Pathway, including extensions to Port Sorell		✓					
Incorporate the Port Sorell History Group's collection as part of the Banksia Facility Redevelopment		X	Due to the delays in delivery of the redevelopment, this work did not occur during the year.				
Support and encourage youth participation and engagement in sport and local activities		✓					
Support ongoing strategies within the Tasmanian Plan for Positive Ageing which are relevant for the Latrobe community		✓					
Encourage volunteers through the recognition and celebration of their valuable contribution		✓					
Support schools in their efforts to provide adequate and safe car and bus parking infrastructure		✓					
Support local opportunities in the health and human services sectors that arise from the Mersey Community Hospital being situated in the municipal area		✓					
Create conservation management plans and incentive policies for heritage assets		X					
Support local community groups to provide activities and programs that reduce social isolation and encourage diversity of participation, including via the Council Community Grants Program		✓					
Support the affordable housing needs of elderly residents and other vulnerable members of the community		✓					
Develop a long-term plan for the Latrobe Cemetery		✓					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



Completion of Pump Track @ Lalrobe



Port Sorell Primary School students tree planting excursion with Council staff



EMERGENCY RESPONSE AND RECOVERY

Objective Be prepared to respond to emergency situations and assist in the community recovery

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Action		Status	Comments				
Continue the implementation of the Latrobe Council COVID-19 Community Action Plan		✓	No longer relevant due to the end of the pandemic.				
Integrate consideration of the Strategic Risk Register into daily decision making		✓					
Advocate for solutions to local mobile black spots		✓					
Advocate for access to the State Emergency Service radio network when responding to a significant event where telecommunications services are disrupted		✓					
Strategic Plan Key Strategies		Status	Comments				
Protect community assets in an emergency by having access to available resources when required		✓					
Monitor Council's Community Recovery Plan to ensure the resources can be made available to assist the community during an emergency recovery response		✓					
Remain an active participant in the Mersey Leven Emergency Management Committee		✓					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



INFRASTRUCTURE AND ASSETS

ROADS

Objective Provide a safe and well-maintained road network that caters for all road users

Performance against Annual Plan

		Status Key		
		Completed	In Progress	Delayed
		✓	>	X
2022/23 Annual Plan Actions		Status	Comments	
Further integrate the sharing of equipment and other resources into the normal operating practices of Kentish and Latrobe Council workforces		✓		
Undertake the annual road resealing program		✓		
Complete the reconstruction of Tarleton Road between Seymour Street and Jowetts Lane		>	Design complete. Construction on hold.	
Commence the construction of a shared path parallel to Hawley Esplanade		>	Drawings complete and planning application prepared.	
Upgrade the Port Sorell Main Road/Alexander Street roundabout including improved drainage, kerb and channel and improved visual amenity		>	Design initiated.	
Upgrade Darling Street, Port Sorell to support the relocation of the Caravan Park entry		>	Works to commence early in 2023/24.	
Upgrade Squeaking Point Road between Frankford Road and Applebys Road		>	Designed and put to tender. Works to be undertaken in 2023/24.	
Create an overland flow path within the Sankey Street road reserve to minimise stormwater entering private properties		>	Design concepts complete. Outsourced to consultants.	
Construct kerb and channel infills in Hamilton Street Latrobe		>	Design near complete. Construction in 2023/24.	
Extend the River Road coastal pathway into Bells Parade		X	Delayed, to await outcome of second bridge to Pig Island.	
Strategic Plan Key Strategies		Status	Comments	
Maintain an updated Transport Services Asset Management Plan		>	Concentrated on revaluations and capitalisation during 2022/23.	
Prepare parking, pedestrian, and traffic management plans for the key retail users		>	Latrobe CBD study will consider this. Concept developed for later consideration with respect to Kobie Lane area.	
Ensure there is off-street car parking maintained adjacent to commercial districts		✓		
Respond to evolving vehicle and transport requirements including the provision of electric vehicle recharging stations		>		
Maintain a policy of free car parking availability in all commercial areas		✓		
Lobby other levels of government for the continued safety and access upgrades on key roads which service the Latrobe area		✓	Participated in Bass Highway corridor strategy.	

2022/23 Annual Plan Actions	Status	Comments
Incorporate shared pathways into transport options including the Coastal Pathway	✓	

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



STORMWATER

Objective Develop and improve the system for stormwater reticulation and disposal

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions		Status	Comments				
Continue to develop a stormwater model for Latrobe township and review the Port Sorell model		>	Focus in 2022/23 has been on the Shearwater catchment through the Port Sorell Golf Course.				
Construct the Kings Creek culvert diversion from Kings Park to Cotton Street and build the Cotton Street and River Road levees to complete the Latrobe Flood Levees Project		>	75% complete.				
Investigate options to reduce stormwater ponding adjacent Poyston Creek in the Port Sorell Golf Course		>	Port Sorell stormwater study and modelling addresses this.				
Increase storage capacity in the Sankey Street detention basin		>	Works in vicinity during 2023/24 will address this.				
Strategic Plan Key Strategies		Status	Comments				
Develop and adopt a Stormwater Strategy in accordance with the <i>Urban Drainage Act 2013</i>		✓					
Develop and implement the Latrobe Flood Mitigation project		>	75% complete.				
Prepare and implement a Stormwater Asset Management Plan, with a focus on the industrial estate areas		>	Asset management focus has been on revaluations and capitalisations and populating the asset management database.				
Develop a Port Sorell specific stormwater management strategy		>	Port Sorell stormwater study and modelling addresses initial priority catchments.				
Upgrade and extend the stormwater reticulation system in conjunction with TasWater		✓					
Develop a policy to improve the open drains and creeks in all townships		>	Priority project determined.				

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



River Road, Latrobe – Flood Levee works © Mitchell Duffon

STRATEGIC OBJECTIVE THREE: Building and Community Facilities

BUILDING AND COMMUNITY FACILITIES

Objective Manage Council owned buildings and facilities for the benefit of the community

Performance against Annual Plan

			Status Key			
	Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions			Status	Comments		
Improve the operation and utilisation of the Latrobe Hydrotherapy Pool			✓	Ongoing.		
Continue construction of the Banksia Facilities Centre Master Plan projects including accommodation upgrades and new recreation, exhibition, performing arts and play spaces			✓	Substantially complete. Minor works remain for 2023/24 including landscaping.		
Progress the design and upgrade of the change room facilities under the grandstand at the Latrobe Recreation Ground			✓	Project to start construction 2023/24 financial year.		
Refurbish the Latrobe Elderly Person Units as they become vacated			✓	Ongoing.		
Progress redevelopment concept planning for the Latrobe Youth Centre			✓	Design completed, to progress when external funding is available.		
Strategic Plan Key Strategies			Status	Comments		
Update and maintain a Buildings and Community Facilities Asset Management Plan			>	Will follow updated plans with respect to asset classes of greater value.		
Review Council's disability access plan			>	Ongoing, opportunistic upgrades completed when available.		
Redevelop Camp Banksia in line with the Camp Banksia Master Plan 2019			✓	Substantially complete. Minor works remain for 2023/24 including landscaping.		
Identify and implement low energy and low emission upgrades in Council facilities			✓	Ongoing, opportunistic upgrades completed when available.		
Implement an electronic control access system for major facilities			✓	Ongoing, opportunistic upgrades completed when available.		
Investigate future sporting and recreational needs and plan infrastructure and/or access arrangements and consolidation of sports within designated precincts			>	Ongoing, redevelopment of Latrobe Rec Changerooms & Band Room commencing 2023/24 financial year.		
Own and operate the Port Sorell Caravan Park and upgrade the facilities offered to improve the visitor experience and provide increased financial performance			✓	Upgrade to underground infrastructure and new Caretakers residence complete, new park entrance commencing 2023/24.		

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

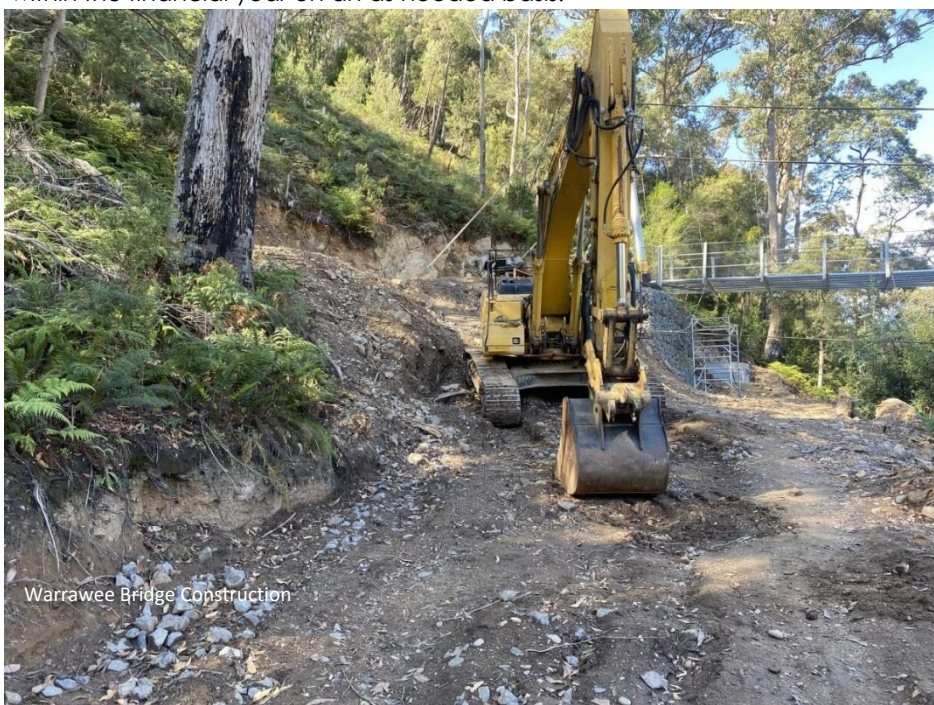
PARKS AND RESERVES

Objective Maintain parks and reserves for community use

Performance against Annual Plan

			Status Key			
	Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions	Status	Comments				
Develop a playground in the Bradshaw Street open park space	X	Subject to open space strategy 2023/24.				
Update play equipment at the Panatana Park playground	X	Subject to open space strategy 2023/24.				
Continue to work with the Latrobe Tennis Club to obtain funding and improve the playing surface	>	Funding commitment made with works planned for 2023/24.				
Complete the Warrawee Reserve high level mountain bike bridge over the Mersey River and relocate the existing bridge to Bells Parade	✓	Complete with exception of the trail interface with the bridge.				
Replace street bins and install recycling bins in central business area	✓					
Complete Wild Mersey mountain bike trails in Warrawee Reserve	✓					
Strategic Plan Key Strategies	Status	Comments				
Update and maintain a Parks and Reserves Asset Management Plan	>	Not currently a substantial asset class to prioritise over others.				
Progress improvements to both Kings Park and Shearwater Park in line with the development plans	X	Subject to open space strategy 2023/24.				
Implement the Bells Parade Development Plan including heritage landscape renovations, interpretive signage and improvements to the Pig Island access and usage	>					
Continue implementing the Bosworth Park Master Plan 2018 recommendations	>					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.



NATURAL RESOURCE MANAGEMENT

Objective Integrate NRM principles into Council's operational environment

Performance against Annual Plan

			Status Key			
	Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions			Status	Comments		
Establish a "Friends of Rubicon Estuary" group to work with Council to improve the natural values of the Rubicon Estuary			X	Priorities to be determined subject to progression of Hawley Pathway project.		
Strategic Plan Key Strategies			Status	Comments		
Support and assist local NRM groups and the community to deliver approved projects			✓	Rubicon Coast and Landcare and Latrobe Landcare support provided.		
Support preparation of a Rubicon Estuary Management Plan, including removal of rice grass			✓	In conjunction with Cradle Coast NRM, funding was secured to reduce the rice grass infestation in the Rubicon – Port Sorell Estuary. 548ha has been sprayed. This year a trial was undertaken utilizing a drone to conduct the spraying.		
Develop a coastal inundation risk management strategy, including flexible coastal adaptation pathways for the Port Sorell community and the Rubicon Estuary			>	Stormwater modelling of Pitcairn Rivulet through the Port Sorell Golf Course has been undertaken and will be refined during 2023/24 and will assist in costal vulnerability assessments and ultimately risk management strategies.		
Work with State Government and relevant agencies in relation to environmental flows, health and biodiversity of the Mersey River			>			
Maintain a weed management strategy and action plan			>			

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

WASTE MANAGEMENT

Objective Provide responsible waste management services

Performance against Annual Plan

			Status Key			
	Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions			Status	Comments		
Progress the implementation of a food and organics (FOGO) collection service			>	Council agreed during 2022/23 to implement a FOGO service.		
Undertake, investigate and program priority rehabilitation works as more becomes known about the former Port Sorell landfill site			>	Investigations, sampling and monitoring continued.		
Formalise Tip Shop operations and associated resource recovery with the Port Sorell Lions Club			>	Materials ordered. Construction in 2023/24.		
Strategic Plan Key Strategies			Status	Comments		
Review all waste management services for the municipal area and implement strategy changes, as appropriate			>			
Rehabilitate the Port Sorell landfill site to align with future land use plans, including potential for the construction of a modern Transfer Station			>			
Monitor feasibility of organics waste collection, including as a regional or sub-regional partnership and maintain green waste disposal services and infrastructure			✓			
Participate in regional waste management projects and activities			✓			
Identify illegal dumping hotspots and encourage community reporting of dumped waste			✓			
Focus on the delivery of safe, cost effective, innovative and convenient waste management services including options for improved recycling and reuse opportunities			✓			

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

DEVELOPMENT AND REGULATORY



PLANNING AND BUILDING SERVICES

Objective Effectively manage land use planning and building services

Performance against Annual Plan

		Status Key				
	Completed	✓	In Progress	>	Delayed	✗
2022/23 Annual Plan Actions		Status	Comments			
Undertake a supply and demand analysis to support local strategic planning	>		Remplan engaged to complete analysis of supply in Latrobe and Port Sorell.			
Undertake a stormwater study to inform the Port Sorell Strategic Plan	>					
Contribute to the review of the Cradle Coast Regional Land Use Strategy to ensure long term there is sufficient zoned land for a range of purposes	✓					
Provide statutory planning services to West Coast Council	✓					
Undertake actions required for finalising the new State-wide Planning Scheme	✓		Tasmanian Planning Scheme – Latrobe became operational 10 May 2023.			
Deliver a Master Plan for Latrobe Central Business District to guide future development and address associated issues such as parking	>		To be finalised in 2023/24.			
Strategic Plan Key Strategies		Status	Comments			
Administer the Planning Scheme to manage development and land use	✓					
Work with other levels of government and regional stakeholders on regional development and planning issues	✓					
Implement the recommendations of the Port Sorell and Environs Strategic Plan Review 2019	✓					
Continue to promote community awareness of the Latrobe Heritage precinct	✓					
Meet Council's statutory building and plumbing services requirements	✓					
Invigorate and extend the Latrobe township business centre	>					
Implement the new Latrobe Planning Scheme as part of the Tasmanian Planning Scheme Framework	✓					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

Building Statistics	2021/22 No.	2022/23 No.	2021/22 Cost	2022/23 Cost
Dwelling Class 1	113	104	49,440,623	55,251,114
Dwelling Extensions	18	19	2,078,000	2,651,200
Outbuildings	57	36	2,548,922	1,640,423
Commercial/Industrial	25	18	40,443,000	24,459,561
Demolition	2	2	38,000	80,000
Substantial compliance	8	6	400,045	
Other applications		32	256,263	742,454*
Total Applications	223	217	\$92,204,853	\$84,824,752
Total Plumbing Applications	168	180		

* Includes substantial compliance cost

Development application Statistics - 01/07/2022 – 30/06/2023			
Application Type	Discretionary	Permitted	Total
No permit required			53
No. applications accepted	172	63	235
Applications carried over From previous financial year	57	17	74
Applications carried forward	57	17	74

Use Class detail	Single Residential	Multiple Residential	Subdivision	Commercial	Tourism	Industrial & Utilities	Other	Total
No permit required	30						23	53
Discretionary/Permitted	69	10	18	6	19	2	111	235
Applications carried over from previous financial year	18	5	11	3	3	6	28	74
Total	117	15	29*	9	22	8	162	362

* Number of additional lots created – 60

HEALTH SERVICES

Objective Promote and maintain public health standards

Performance against Annual Plan

		Status Key				
	Completed	✓	In Progress	>	Delayed	X
2022/23 Annual Plan Actions		Status	Comments			
Administer school-based immunisation program which is carried out in conjunction with the Department of Health		✓				
Co-ordinate food safety training for local businesses and organisations		✓				
Strategic Plan Key Strategies		Status	Comments			
Maintain a municipal area Health Plan which incorporates monitoring, reporting and regulatory compliance		✓				
Promote healthy eating and lifestyle activities		✓				
Conduct inspection of food premises to ensure a high level of food safety		✓				
Undertake compliance, education and licencing to ensure public health and environmental standards are maintained		✓				
Undertake assessments of proposed on-site wastewater disposal systems and monitor existing systems to ensure compliance with environmental standards		✓				
Continue recreational water sampling program during the summer		✓				

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

STRATEGIC OBJECTIVE FOUR: Animal Control and Regulatory Services

ANIMAL CONTROL AND REGULATORY SERVICES

Objective Encourage and recognise responsible animal ownership

Performance against Annual Plan

		Status Key					
		Completed	✓	In Progress	>	Delayed	✗
Strategic Plan Key Strategies		Status	Comments				
Promote responsible dog ownership including compliance with the Dog Control Act and Council's Dog Management Policy		✓					
Promote responsible cat ownership		✓					
Implement compliance requirements with regulations covering domestic animals and stray animals		✓					
Identify fire risks and issue Fire Abatement Notices where required		✓					

Note: Actions with a reoccurring nature have been marked as complete because they were undertaken within the financial year on an as needed basis.

Animal Control	2021/22	2022/23
Dogs registered	2,748	2,710
Dogs impounded	49	32
Infringements issued	59	63
Kennel licences issued	86	102
Cats registered	59	57

Fire Abatement Notices Issued	2021/22	2022/23
	17	50



STATUTORY COMPLIANCE

Council ensures its business is conducted in a transparent, accountable, sustainable and efficient way.

Latrobe Council was established in 1993 under the provision of the *Local Government Act 1993* and was formerly the Municipality of Latrobe, which was established in 1907.

The Act sets out the purpose and charter of Council and defines its powers and functions.

Council

Latrobe Council comprises nine Councillors. The term of office of elected members is four years. Elections for mayor and deputy mayor are also held every four years. In June 2022 the Legislative Council passed the *Local Government Amendment (Elections) Bill 2022*, resulting in compulsory voting in Local Government elections for all electors on the State roll. The 2022 elections were conducted by postal ballot.

Community Consultation

Community conversations continue to be at the heart of Council's operations and are a driving factor of our success and performance.

Community Engagement

In considering appropriate issues and opportunities for Council, the potential impact on those we serve is always at the forefront of our decision making.

Council is committed to developing strong links with its community through local conversations. To ensure Council engages with as many people as possible it holds community meetings, administers various committees made up of local community members, clubs and organisations and offers, attends, and participates in local events.

Council encourages feedback and views this as an opportunity to improve our practices, efficiency, and service delivery. Council also produces a bi-monthly newsletter which is delivered to every household in the area. This is used to promote the activities within the area, achievements of local volunteer organisations, and to provide regular opportunity for them to

report to the community on activities within their group/club. A weekly Mayor's Message on Council's Facebook page and 7AD radio also provides another avenue for Council decisions to be communicated to our residents. Council also has a strong social media presence with an informative website and Facebook page.

Advocating for our Community

An important role of Council is to advocate to improve the economic, social, and environmental wellbeing of the community. This is done at Federal, State, Regional and local levels through participating in various forums and meetings.

Council continues to lobby the State and Federal Governments on matter of interest. During the year, Council also undertook the following advocacy activities:

- July 2022
 - Met with the Premier of Tasmania regarding proposed statue of local identity.
 - Met with the Minister for Local Government regarding Local Government Reform.
 - Wrote to the Premier of Tasmania regarding the possibility of Service Tasmania being established in Latrobe.
- August 2022
 - Met with the Local Government Board regarding the future of the Local Government Review.
- September 2022
 - Wrote to the Minister for Infrastructure and Transport regarding heavy vehicle use in Gilbert Street, Latrobe.
- October 2022

- Met with Executive Director of Tas Transport regarding heavy vehicle use in Gilbert Street, Latrobe.
- November 2022
 - Met Senator Lambie to discuss Latrobe Council's Priority Projects.
 - Meet with the Premier of Tasmania and constituents regarding salmon farm expansion.
- December 2022
 - Wrote to the Minister for Sport and Recreation regarding the Port Sorell Table Tennis Club.
 - Met with A/Commander King, Tasmania Police to discuss several issues of concern in the municipality.
- January 2023
 - Met Senator Anne Urquhart to discuss the Latrobe Flood Mitigation Project.
- February 2023
 - Letter sent to the Premier of Tasmania regarding the previous Child Health premises in Hamilton Street, Latrobe.
 - Letter sent to the Parks and Wildlife Service regarding invasive species on Crown Land at Point Sorell.
 - Met with the Minister for Local Government regarding Local Government Reform.
- March 2023
 - Letter to the Treasurer expressing Council's concern at the large increases in land tax and the impact this has on Council rates and affordable housing.
 - Letter to the Premier of Tasmania requesting the Government's consideration of Council's latest Priority Projects.
 - Letter to the Minister for Sport and Recreation seeking a contribution toward the facilities for the Latrobe Tennis Club.

- Letter to the Deputy Premier of Tasmania regarding the financial co-contribution toward Latrobe's Flood Mitigation Project.
- Wrote to the Minister for Sport and Recreation requesting a contribution for upgrades to the facilities for the Port Sorell Table Tennis Club.
- April 2023
 - Follow up letter sent to the Premier of Tasmania regarding the previous Child Health premises in Hamilton Street, Latrobe.
- May 2023
 - Letter sent to the Premier of Tasmania regarding the future of the Mersey Community Hospital Stores.

Council is also a member of the Local Government Association of Tasmania, Cradle Coast Authority and Dulverton Regional Waste Management Authority.

How do we engage with our community?

Tools used by Council to engage with the community and encourage participation include:

Method	Description
Council's website www.latrobe.tas.gov.au	News updates, events, community consultation and major publications are uploaded to Council's website for the community to access
Media releases	Regular media releases are written and distributed to local newspapers, radio stations, and relevant community groups and can be found on our website

Method	Description
Advertisements	Council advertises community engagement activities in the local newspaper
Newsletters	Council produces <i>Council Coast and Country News and Views</i> bi-monthly
Community noticeboards	Council has several Community Noticeboards located around the area providing information for residents and visitors
Community meetings/forums	Formal community meetings are held
Social media	Council has a Facebook page
Consultation with existing groups	Small meetings are held with affected community groups
Community surveys	Survey provided to community members for feedback

Planning and Accountability

It is important that Council has detailed plans in place to guide its decision making to achieve strategic and operational outcomes.

Council has a number of strategies, plans, and policies in place that it reviews on a regular basis to ensure it is progressing forward and achieving goals. This also ensures accountability for Council, its Councillors, managers, and staff.

Statutory Requirements

The *Local Government Act 1993* requires Councils to prepare the following planning and reporting documents:

- A strategic plan
- A financial management strategy and a long-term financial plan
- A long-term strategic asset management plan
- A budget for each financial year
- An annual plan in respect of each financial year
- An annual report in respect of each financial year.

Our Strategic Plan

The Latrobe Council's 2020-2030 Strategic Plan outlines our aspirations to grow and prosper as an inclusive community where people can feel safe, engaged, and valued.

This Plan details the values, goals, and priorities we plan to pursue over the next ten years. The Plan is centred on ensuring our growing community remains a special place in which to live; one that respects and values our history and rural connections and the role we can all play in creating a sustainable and prosperous future. The Plan is inextricably linked with the Council's Annual Plan and Budget and is regularly evaluated and revised.

Code of Conduct

At the April 2023 Ordinary Meeting, Council adopted a revised Latrobe Council Model Code of Conduct. This Code of Conduct sets out the standards and behaviour expected of Councillors, with respect to all aspects of their roles. Councillors therefore agree to conduct themselves in accordance with the standards of behaviour set out in the Code of Conduct.

The Code of Conduct incorporates the Model Code of Conduct made by Order of the Minister for Local Government. There were two Code of Conduct complaints made during the financial year. The Local Government Code of Conduct Panel assessed both complaints. Both complaints were dismissed at initial assessment.

Audit Panel

The objective of the Audit Panel is to review the Council's performance under Section 85A of the *Local Government Act 1993* and report to the Council its conclusions and recommendations.

Audit Panel Members 2022-2023	
Mr Ben Coull	Chairman & independent member
Cr Lesley Young	Non-independent member (until October 2022)
Cr Graeme Brown	Non-independent member
Cr Mike McLaren	Non-independent member, proxy (until October 2022)
Cr Claudia Baldock	Non-independent member (from November 2022)
Cr Vonette Mead	Non-independent member, proxy (from November 2022)

The Audit Panel met four times during the year and minutes and recommendations from the Audit Panel were presented to the Council during the year.

Fraud and Corruption Initiatives

Latrobe Council is the custodian of significant public funds and assets and it is important that all stakeholders have assurance that adequate fraud protection controls are in place. Council is committed to acting in the best interest of the community and to upholding the principles of honesty, integrity and transparency, which are the key components of good governance. Council reviewed its Fraud and Corruption Control Policy and Fraud and Corruption Control Plan in February 2022. These documents are available on Council's website.

Council aims to prevent, deter and detect incidents of fraud and corruption by:

- raising awareness of the risk of fraud and corruption;
- taking necessary actions for its prevention;
- providing processes for the reporting and investigating of incidents; and
- protecting those who report suspected fraud or corruption incidents.

GST Dispute Statement

Local Government Act 1993 - Section 72A

Council reports no disputes with the Australian Taxation Office during the financial year relating to compliance with GST law.

Statement of Land Donated

Local Government Act 1993 - Section 72 (1) (da) & Section 177

No land was donated under Section 177 of the Act.

Statement of Activities

Section 21 & Section 72 (1) (ca)

The Council has not resolved to exercise any powers or undertake any activities using enterprise powers with Section 21 of the *Local Government Act 1993*.

Public Interest Disclosures Act 2002

Section 86

At its meeting held 14 April 2021, Council adopted a revised Public Interest Disclosure Policy and Procedures to comply with statutory obligations under the *Public Interest Disclosures Act 2002*. A copy of Council's Public Interest Disclosures Policy and Procedures is available for inspection at the Customer Service desk during office hours or from Council's website. Council reports that no disclosures were made during 2022/23.

Professional Service Providers

Auditor	Tasmanian Audit Office
Banking Services	Commonwealth Bank of Australia
Insurance Broker	Jardine Lloyd Thompson Pty Ltd
Valuer	Officer of the Valuer General
Legal	Tremayne Fay and Rheinberger

Councillors' Allowances and Expenses

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

Council is required to reimburse Councillors for expenses incurred in the performance of duties. Council also has adopted a policy in relation to the reimbursement of expenses for

Councillors. The policy serves to provide clear expectation in relation to out of pocket expenses and support for Councillors. It aims to ensure accountability and transparency in relation to expenses claimed by Councillors. The following table shows allowances and expenses paid to Councillors.

Councillor	Allowances (\$)	Per KM Travel Expense Reimbursement (\$)	Total Allowances (\$)	Expenses (\$)	Total Allowances and Expenses (\$)
Mayor Freshney	48,384	0	48,384	10,551	58,935
Deputy Vonette Mead	22,728	0	22,728	2,675	25,403
Cr Shayne Allison	4,521	0	4,521	0	4,521
Cr Mike McLaren	4,521	0	4,521	0	4,521
Cr Lesley Young	4,521	0	4,521	0	4,521
Cr Garry Sims	13,823	0	13,823	38	13,861
Cr Graeme Brown	18,150	0	18,150	3,048	21,199
Cr Gerrad Wicks	13,823	0	13,823	402	14,225
Cr Sommer Metske	13,823	0	13,823	2,129	15,952
Cr Jacki Martin	9,303	0	9,303	1,368	10,671
Cr Claudia Baldock	9,303	0	9,303	150	9,453
Cr David Fidler	9,303	0	9,303	188	9,491
Total	172,202	0	172,202	20,549	192,751

Risk Management

Council recognises that risk management is an integral part of good management practice and is committed to establishing an organisational culture that ensures risk management is embedded in all activities and business processes. Council's Risk Management Policy and Framework provides for the design, implementation, monitoring, review, and continuous improvement of risk management.

Legislation

Council is governed by the *Workplace Health and Safety Act 2012*. The legislation aims to provide all workers in Australia with the same standard of health and safety protection regardless of the type or location of the work.

The WHS legislation provides a framework to protect the health, safety and welfare of all

workers while at work and of other people who might be affected by the work.

Structure

Review of the Corporate Risk Register continued through 2022-23. The register is the key risk tool for prioritising management decisions. The register identifies key risk areas to Council's business capability, identifying current controls in place and future controls to mitigate risk.

Health and Safety Committee

Council has a Work Health and Safety Committee which currently comprises four Health & Safety Representative (HSR), two management representatives and two other staff representatives.

Workplace Injuries

The total number of reported workplace injuries during 2022-23 was 9, with 6 injuries becoming Workers Compensation Claims.

Asset Management

Council's Asset Management Policy provides a framework to ensure that Council assets are effectively and efficiently managed, whilst meeting community needs and expectations for current and future generations.

Council's asset management objective is to ensure adequate provision is made for the long-term replacement of major assets by:

- meeting legislative requirements for asset management;
- ensuring that Council's services and infrastructure are provided in a sustainable manner, with the appropriate levels of service to residents, visitors and the environment;
- safeguarding Council assets by implementing appropriate asset management strategies and appropriate financial resources for those assets;
- creating an environment where Council employees take an integral part in overall management of Council assets by creating and sustaining asset management awareness throughout the organisation by training and development;
- ensuring resources and operational capabilities are identified and responsibility for asset management is allocated;
- demonstrating transparent and responsible asset management processes; and
- striving for continual improvement in asset management practices and outcomes.

Council has asset management plans in place covering the majority of its infrastructure assets. The asset management plans generally assume that the current levels of service will be maintained into the future and Council's Long Term Financial Plan, fully funds the asset

renewal requirements of the asset management plans. The key challenge for Council is to engage with the community to determine future service level expectations and to advise the community on the level of service that is affordable over the long term.

Customer Service Charter – Complaints

Local Government Act 1993 - Section 339 (F)

The Customer Service Charter defines a complaint as an expression of dissatisfaction against the Council which can be investigated and acted upon. This is distinct from a request for service, however a request for service may develop into a complaint where the provision or timeliness of the service is considered unsatisfactory. Complaints can relate to:

- A Council product or service;
- Unsatisfactory conduct of a Council employee or agent;
- A Council decision; or
- A Councillor

The number of complaints received in 2022/23 was 10, compared to 20 recorded in 2021/22.

Nature of Complaint	No. of Complaints
Product or service	7
Employee or agent	1
Council decision	0
Complaint against Councillors	2

Joint Authorities

Section 30 (1)

The Latrobe Council participates in two joint authorities; the Cradle Coast Authority and Dulverton Regional Waste Management Authority. The following reports provide a summary of activities, budget and performance of both Authorities in 2022/2023.



Local government is always a very dynamic space, but for the last twelve months it has been even more interesting against the backdrop of the local government review and

the inevitable question as to how it will impact our future as individual councils and as a region.

Being able to attend Council workshops, meet Councillors, learn about their priorities and build a connection is fundamental to the work of CCA. Participation in workshops has been even more important this financial year as there are so many new members and new Mayors. It is also worth noting that the CCA Board and Committees have also welcomed new representative members and independent directors. Although it is early days there is already evidence of new thinking and new opportunities that come from any refresh.

The CCA Board is currently developing a strategic plan for the future which will incorporate any relevant outcomes from the Local Government Review, feedback from Council Workshops, the implementation of the Letter of Expectation, NRM strategy and projects, and the Regional Futures Plan; and more broadly reflect community priorities. Central to all work undertaken by CCA is a commitment to sharing and building strong regional partnerships.

The demand for CCA's input and engagement continues to increase, with CCA facilitating multiple meetings, roundtables and providing input and/or feedback on State Government policy and initiatives including but not limited to: TasPorts redevelopment, planning, Homes Tasmania, Tasmanian Population Strategy, ReCFIT, Tasmanian Salmon Industry Plan. In addition, CCA has been working with the Federal Member for Braddon to organise regional roundtables which provide an opportunity to bring a regional perspective to a number of Government priorities including infrastructure, housing and workforce with further conversations planned later in the year.

The Cradle Coast Community Pathway is nearing completion with the recent opening of both the West Ulverstone and the Penguin to Sulphur Creek section. It is hoped that the Don to Leith section will be completed prior to the end of the year, making it possible to ride, walk and scoot from Latrobe through to Sulphur Creek. It is also exciting to note the progress on the Burnie-Wynyard section and for CCA to support the pre-feasibility study of the rail trail

from Wynyard to Wiltshire Junction. Councils from across this region need to be congratulated for their foresight and commitment to this project which is highly valued by the Community and a tourism asset for the region.

In late April/May CCA was able to sign off on all funding for the Braddon Truck Wash and Effluent Dump Project. Detailed design work has commenced for King Island, a call for subcontractors has gone out for Stanley, deeds of agreement for Smithton between CCA, TasWater and NRE have been finalised and the Request for Tender for Minna Road is currently with the Quantity Surveyors.

CCA continues to work on organisational alignment, noting that there have been very few changes to staffing, with a small increase in both NRM, the appointment of a Regional Development Manager and staff returns from leave. Our FTE is approximately 19FTEs with a focus on upskilling and realignment rather than large-scale recruitment.

In 2023-24, Latrobe Council contribution was \$98,015 EX GST (\$107,816.50 GST Inc). Member Councils' contribution totalled \$797,223 ex GST (\$876,945.30 GST inc.) and a further \$5,154,719 was received from government grants.

I would like to thank and acknowledge the ongoing support and encouragement from Latrobe Council, in particular Mayor Peter Freshney for his contribution as the Chief Representative and General Manager Gerald Monson for his expertise and historical information that supports the work of CCA. Their input and voice are critical when shaping CCA's agenda for now and the future.

Sheree Vertigan AM
Chief Executive Officer



DWM underwent a number of changes in the 2022/23 financial year, with changes in CEO, new directors and new representatives joining the Owner Representatives. These changes brought fresh eyes and ideas to our governance team, and ensured the business was well placed to deliver on its largest project

ever, thus capitalising on the investment in time and energy of those departing the organisation.

By any measure, 2022/23 was another strong year for DWM.

The commencement of the much anticipated Dulverton Organics Transformation (DOT) Project was celebrated by a Ground Breaking ceremony in December 2022, and is making great progress since bulk earthworks commenced in January 2023. Erection of the precast concrete tunnels is nearing completion, and works continue on the waste receipt hall and service corridor. The high voltage power supply to the site has been upgraded, and installation of underground water and fire mains is also complete. External works are scheduled to be completed in late 2023, with the installation of specialised plant and equipment commencing in early 2024.

The 2022/23 Financial Year concluded strongly, with profit exceeding budget by \$583k. The result was influenced by volume increases in landfill waste streams, and additional unbudgeted Landfill Special Projects relating to contaminated material.

Whilst the total quantity of chargeable waste disposals managed by DWM decreased by 5.5%, from 107,471 tonnes in 2021/22 to 101,567 tonnes in 2022/23, the additional controlled and special project waste ensured this reduction did not have a negative financial impact.

Waste diversion to the Dulverton Organics Recycling Facility (DORF) for recycling into compost totalled 21.9%, not including almost 8,000 additional tonnes of green waste mulch which was also accepted. The development of the new organics processing factory, together with the wet winter period, reduced the space available for composting and incoming materials were not maximised this year. We expect that with the DOT coming online in mid-2024 that growth in organic waste will be achieved and we are currently working to secure contracts with various new businesses.

As the one of the key waste management providers in the region, DWM continues to provide expertise to the Cradle Coast Waste Management Group (CCWVG). Knowledge in

landfill, organics recycling, kerbside recycling, recycling of problematic materials and other industry relevant activities allows DWM's services to be provided for the greater benefit of the region.

The amount of tax equivalents (or NTER - National Tax Equivalent Regime) paid to the Owner Councils relating to the 2022/23 financial year, plus Dividends paid, totalled \$1.5M, which is 9.9% above budget. The ability to provide Dividends to Owner Councils and their communities remains a key focus into the future.

Business expenses exceeded budget by 24.7%, with the majority of this uplift attributed to regional recycling contract cost increases relating to fuel prices and reduced commodity rebates. The impact of fuel prices has been widespread in the sector. Operating costs related to the Dulverton Facility increased by 6.1%.

I thank the Owner Representatives and Board for their support since I commenced in August 2022. Together we have met the many challenges thrown at DWM by the weather and the financial climate whilst working toward best practice environmental standards. The organisation has strong foundations, and it will be with great anticipation that I lead it into the next phase as a leader in resource recovery.

Veronica Schilling
Chief Executive Officer

Public Health Statement

Section 72 (1) (ab)

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

Under the *Public Health Act 1997* and the *Food Act 2003* Council is required to perform licensing, inspection, and monitoring services to ensure compliance with relevant legislation and associated standards and guidelines in order to protect the community.

Council is committed to promoting and maintaining public health standards. Council has one full time Environmental Health Officer to provide environmental management and protection that will meet public expectation for community health.

Types of Activities/Premises	No.	Inspection Number	Comments
Public Health Act 1997			
Notifiable Disease	4	-	Interviews conducted as requested by DoH.
Places of Assembly - Permanent	3		Events held with 1000 more people attending for 2 hours or more.
Health Risk Activity (Premises)	2	2	There are two identified and registered public health risk business which are tattooists.
Regulated Systems	2		Cooling towers.
Private Water Supplies	5		Registered private water suppliers (one is exempt as they don't have overnight accommodation).
Recreational Waters – natural	7	98	Sampling sites include Mersey River (end of Shale Road), Mersey River (Bells Parade), Squeaking Point, Panatana Rivulet, Port Sorell Pontoon, Freer Beach Shearwater, and Hawley Beach.
Recreational Waters – pools and spas	8	85	Testing completed monthly.
Immunisation	358	-	Number of immunisations administered at Geneva Christian College and Latrobe High School.
Nuisance Complaints	44		Complaints ranged from roosters crowing, backyard burning, noisy parties and builders working outside regulated timeframes.
Food Act 2003			
Registered Food Business	104	70	Annual licences.
Temporary Food Business	13		Events and special occasions.
Food Safety Training			During Covid promoted training available online via Council's website
Other			
Fire abatements	43	85	Abatements sent to property owners for long grass and overgrown vegetation.
Assessment of On-site wastewater systems	31	87	Systems assessed.
Latrobe Recovery Management Plan			Providing advice of Covid 19 IMT - Assessment of Covid Plans and providing advice to the general public as required.

Grants and Benefits Provided

Section 77 (2)

Section 77 (2) Recipient	Reason	Amount \$
University of Tasmania	Annual Community Grant-Northwest Bursary	\$3,000.00
Latrobe Federal Band	Annual Community Grant	\$10,000.00
Latrobe Museum	Annual Community Grant	\$3,000.00
Latrobe Croquet Club	Annual Community Grant	\$2,000.00
Devonport 4WD Club	Annual Community Grant	\$1,000.00
Latrobe Football Club	Annual Community Grant	\$500.00
Port Sorell Surf Club	Annual Community Grant	\$1,268.18
Port Sorell Cricket Club	Annual Community Grant	\$6,000.00
Reel Keen Fishing Club	Annual Community Grant	\$2,127.73
Latrobe Lions Club	Annual Community Grant	\$80.00
Port Sorell Tennis Club	Annual Community Grant	\$1,991.00
Latrobe Senior Citizens	Annual Community Grant	\$1,000.00
Mersey Valley Probus Club	Annual Community Grant	\$1,802.72
Rubicon Enhancement Volunteers	Community Contribution	\$4,263.64
Jetty rate remissions x 13	Rate remission	\$2,054.00
Latrobe Bowling Club	Rate remission	\$1,788.93
Port Sorell Bowls Club	Rate remission	\$1,362.52
Thirlstane Golf Club Inc	Rate remission	\$2,524.50
Wesley Vale Football Club	Rate remission	\$1,118.82
Port Sorell Surf Club	Rate remission	\$1,146.03
Conservation Covenant x 2	Rate remission	\$1,370.00
Dexter Upton	Minor Bursary	\$100.00
Tynan Williams	Minor Bursary	\$100.00
Zhana Williams	Minor Bursary	\$100.00
Lachlan Rouse	Minor Bursary	\$100.00
Mason Speight	Minor Bursary	\$100.00
Brodi Sheean	Minor Bursary	\$100.00
Jennie Smith	Minor Bursary	\$100.00
Carolyn Baldock	Minor Bursary	\$100.00
Claire Plumbridge	Minor Bursary	\$100.00
Lex Turner	Minor Bursary	\$100.00
Alison Wheatley	Minor Bursary	\$100.00
Lesley Venville	Minor Bursary	\$100.00
L & M Moore	Minor Bursary	\$100.00
Sally Brooks	Minor Bursary	\$100.00
Jordi Sheen	Minor Bursary	\$100.00
Ajay Blizzard	Minor Bursary	\$100.00
Total		\$50,998.07

Tendering and Contracting

Section 72 (1) (e) Local Government Act 1993 and Local Government (General) Regulations 2015

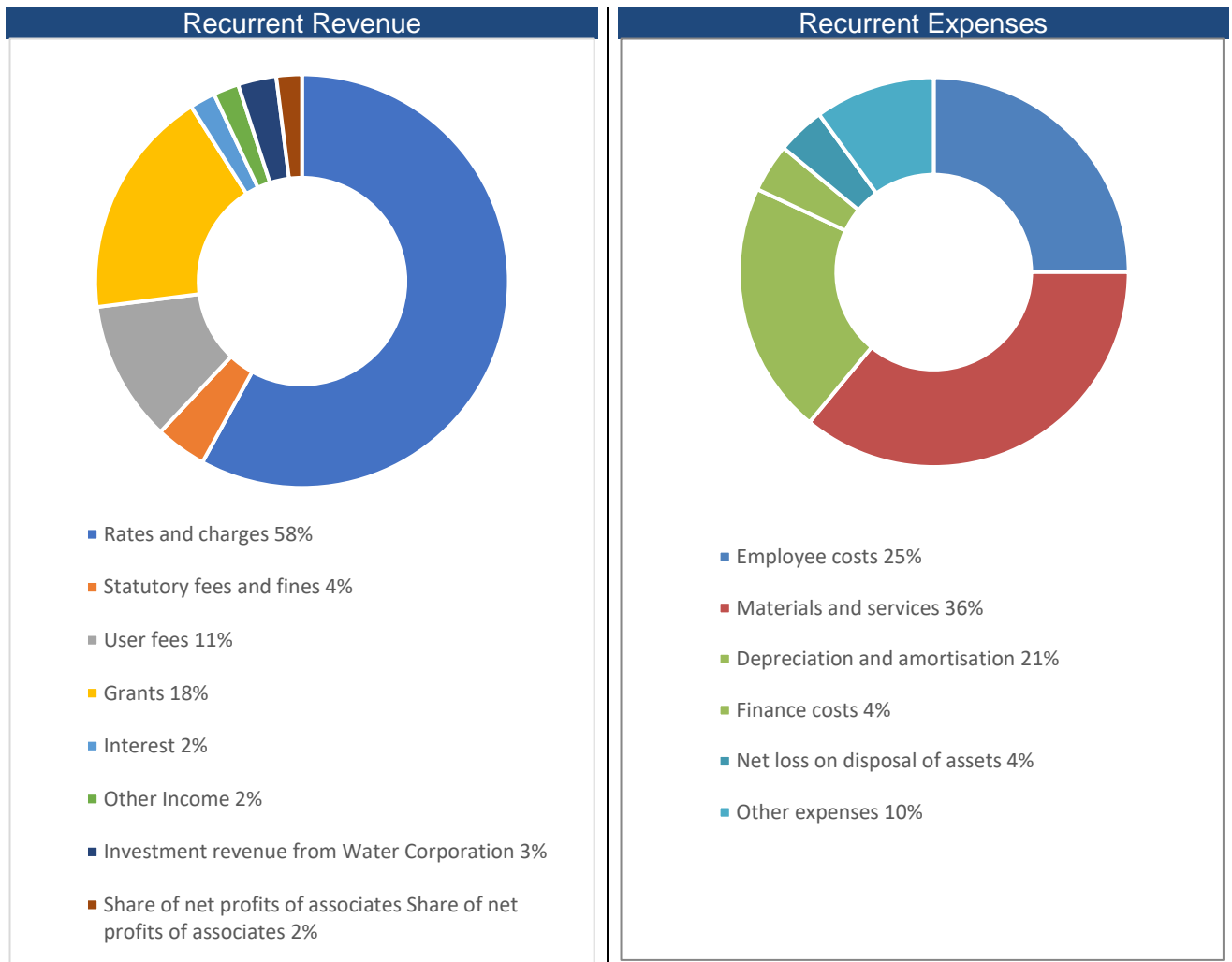
For the purposes of section 72 (1) (e) of the Act, a Council is to report the following in its annual report in relation to any contract, for the supply or provision of goods or services valued at or exceeding \$100,000 (excluding GST) but less than \$250,000, and valued at or exceeding \$250,000, that is entered into, or extended, in the financial year to which the annual report relates.

Contractor/Supplier	Address	Description	Contract Period	Value
Active Areas Pty Ltd	3 Ann Street, Willoughby NSW 2068	Camp Banksia Playground Development	May 2023 – Feb 2023	\$998,477
Oliver Kelly Construction	134 Don Road Devonport 7310	Stage 2 caravan park redevelopment	Jul 2022 -Dec 2024	\$625,037
Treloar Civil & Quarries Pty Ltd	26 Claude Road Sheffield, TAS, Australia 7306	Alberta Cotton St Subdivision	May 2023 -Feb 2024	\$515,589
Crossroads Civil Contracting P/L	73-79 Lilydale Road, ROCHERLEA TAS 7248	Annual Road Reseal Program	Dec 2022 -June 2023	\$467,865
FL & TJ Eaves	42 Meredith Street, PORT SORELL TAS 7307	Port Sorell Caravan Park Caretaker	Dec 2022 – Jun 2024	\$185,000
Design Intent Architecture and Management Pty Ltd	1/114 Meadows Lane, Kings Meadow TAS 7249	Design and Manage Latrobe Rec Redevelopment	Dec 2022 – Oct 2023	\$130,250
Otium Planning Group Pty Ltd	304/91 Murphy Street, Richmond VIC 3121	Open Space, Sport and Recreation Plan	Nov 2022 – Aug 2023	\$119,942
BridgePro Engineering Pty Ltd	19 Faulkner Drive, Latrobe TAS 7307	Latrobe Flood Mitigation Project contract variations	Jul 2022 – Jun 2024	\$225,959

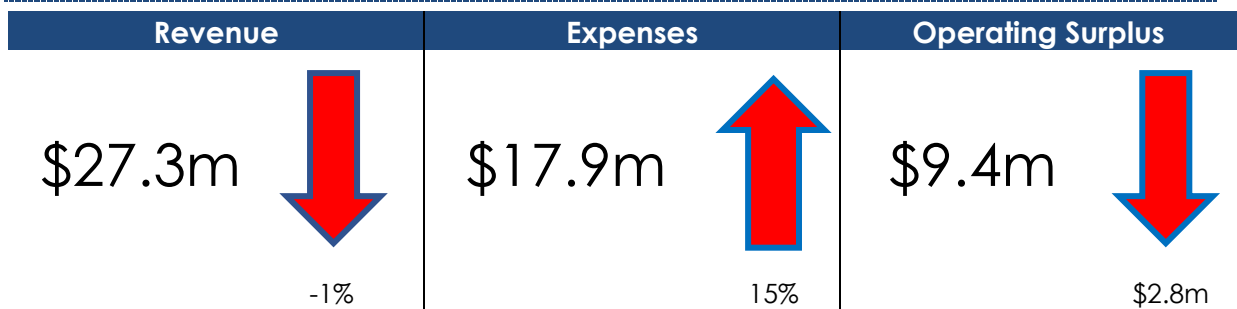


FINANCIAL STATEMENTS

REVENUE & EXPENDITURE SOURCES



FINANCIAL RESULT COMPARED TO BUDGET



Council's underlying operating deficit was \$1.8 million after adjustments for capital grants, grants received in advance and non-recurring or one-off items.

UNDERLYING RESULT

	Budget 2022/23 \$'000	Actual 2022/23 \$'000	Actual 2021/22 \$'000
Recurrent revenue	15,612	16,531	15,523
Recurrent expenditure	15,563	18,343	21,421
Underlying Surplus	-49	-1,812	-5,898

The calculation of Council's underlying result is shown at note 10.5 to the Financial Report.

Comparison of Income Statement to Original Budget - Revenue

	Original Budget 2023 \$'000	Actual 2023 \$'000	\$ Variance \$'000	% Variance	Variance Explanation Note
Rates and charges	9,589	9,511	-78	-1%	R1
Statutory fees and fines	581	637	56	10%	R2
User fees	1,561	1,835	274	18%	R3
Grants	1,942	3,015	1,073	55%	R4
Interest	264	363	99	38%	R5
Other income	379	379	0	0%	-
Investment revenue from Water Corporation	446	458	12	3%	R6
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	728	333	-395	-54%	R7
Capital grants received specifically for new or upgraded assets	10,220	9,175	-1,045	-10%	R8
Contributions - cash	10	78	68	680%	R9
Contributions - non-monetary assets	2,000	1,526	-474	-24%	R10
Total revenue	27,720	27,310	-410	-1%	Overall unfavourable variance

Explanations for Budget Variances - Revenue

R1 – Rates and Charges

Received less than budgeted new rates from growth, mainly due to delays in receiving supplementary property valuations from the Valuer-General's Office.

R2 – Statutory Fees and Fines

Higher than budgeted building compliance and animal control fees due to conservative budgeting.

R3 – User Fees

Received higher than budgeted user fees mainly due to conservative budgeting for Port Sorell Caravan Park revenue and elderly persons units rents.

R4 – Grants - operating

Received higher than budgeted Commonwealth Financial Assistance Grants (FAG) mainly due to an increase in the amount on 2023/2024 FAG grants received in advance.

R5 – Interest

Received higher than budgeted interest due to conservative budgeting and higher than budgeted average interest rates and average cash and investment balances.

R6 – Investment revenue from water corporation

Minor favourable variance.

R7 – Share of profits/(losses) of associates

Share of profits from Dulverton Waste Management Authority (Dulverton) were \$395,000 lower than budget. Much of this income is mainly a non-cash item representing the change in Council's share of the annual net profit of Dulverton. The budget amount was based on estimates provided by Dulverton in April 2022. Dulverton provided updated information in May 2023 for the 2023-2024 budget and this information provided was consistent with the budget and forecast amount. It was only after Dulverton had finalised its 2022-23 audited financial statements in August 2023 that the variance from budget/forecast became apparent.

R8 – Capital grants

Received less capital grants than budgeted mainly due to delays in reaching grant recognition milestones for the Banksia Facilities Development (\$500,000), Latrobe Recreation Ground Changeroom Redevelopment and the Hawley Esplanade Pathway (\$220,000) and Roads to Recovery (\$311,000). This was partially offset by higher than budgeted grant receipts for the Latrobe Flood Mitigation project (\$345,000) and other sundry grants (\$141,000).

R9 – Contributions - cash

Favourable variance - unbudgeted contributions.

R10 – Contributions – non-monetary assets

Less subdivision assets were taken over by Council during the year than budgeted.

Comparison of Income Statement to Original Budget - Expenses

	Original Budget 2022 \$'000	Actual 2022 \$'000	\$ Variance \$'000	% Variance	Variance Explanation Note
Expenses					
Employee costs	4,808	4,484	-324	-7%	E1
Materials and services	4,943	6,496	1,553	31%	E2
Depreciation and amortisation	3,945	3,842	-103	-3%	E3
Finance costs	319	670	351	110%	E4
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	0	806	806		E5
Other expenses	1,548	1,637	89	6%	E6
Total expenses	15,563	17,935	2,372	15%	Overall unfavourable variance

Explanations for Budget Variances - Expenses

Employee costs were lower than budgeted mainly due to staff vacancies during the year.

E1 – Employee costs

Employee costs were lower than budgeted mainly due to staff vacancies during the year.

E2 - Materials and services

Variances from budget for materials and contracts include;

- \$603,000 less overheads allocated to capital projects than budgeted leaving this additional \$603,000 of materials and services in the operating statement. The revised capital budget for 2022-2023 was \$24.6 million but capital expenditure for the year was \$17.6 million. This \$7.0 million less in capital expenditure resulted in less overhead costs allocated to capital. This variance was noted in the May 2023 Finance Report to Council but not adjusted for in the 2023 forecast figures used during the 2023-2024 budget preparation.
- \$409,000 of disaster recovery costs relating to the October 2022 floods - most of these costs were included in the mid-year budget review
- \$166,000 additional urban parks and reserves expenditure
- \$256,000 of waste management expenses, including an error that overstated accrued expenses by \$86,000 together with higher than budgeted costs for Spreyton Waste Transfer Station usage and kerbside garbage and recycling collection.

E3 – Depreciation and amortisation

Minor favourable variance.

E4 – Finance costs

The provision for rehabilitation of the former Port Sorell landfill site has increased by \$351,000 during 2023 to reflect the impact of inflation on the future costs. This increase was not included in the budget. This increase in provision is shown as a finance charge in accordance with accounting standards.

E5 – Net loss on disposal of infrastructure

FINANCIAL OVERVIEW

This loss includes Camp Banksia cabins demolished (\$399,000) and other assets (\$407,000) written off during the year as part of renewal and upgrade projects. This loss is a non-cash costs and as mentioned above, is effectively an adjustment for under-depreciation.

E6 – Other expenses







Other expenses were higher than budget mainly due to the non-cash write-off of pre-paid implementation costs of the TechnologyOne system implementation costs not included in the original budget.

Comparison of Capital Expenditure to Budget

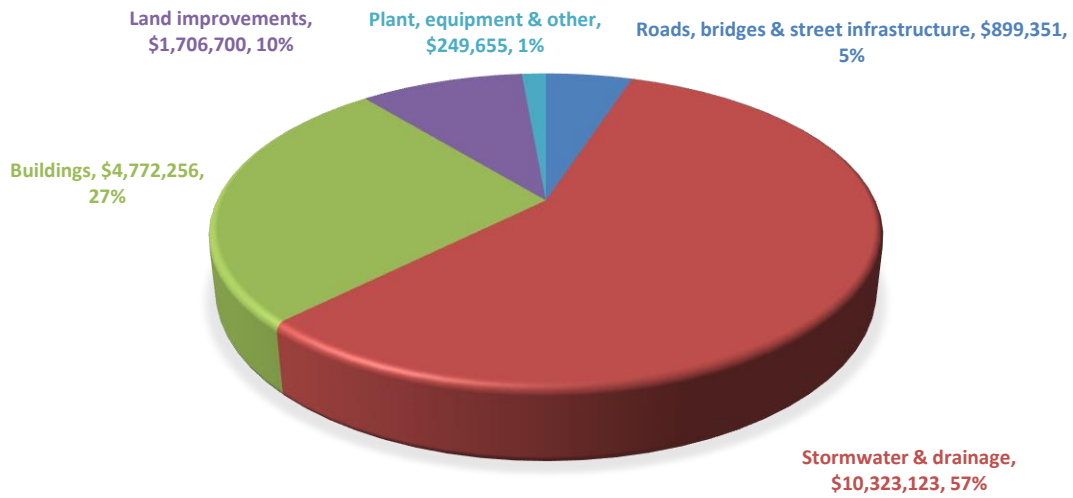
Capital Works Areas	Original Budget	Adjustment to Carry Forward	Mid-Year Budget Review	Final Budget	Actual Expenditure	Carried Forward to 2023/2024	Budget Variance
Roads, bridges & street infrastructure	4,097,195	74,743	-2,740,149	1,431,789	899,351	706,682	-174,244
Stormwater & drainage	9,406,056	-1,033,439	-82,981	8,289,636	10,323,123	16,565	-2,050,052
Buildings	6,510,032	-294,306	1,355,948	7,571,674	4,772,256	2,712,985	86,433
Land improvements	3,434,457	-142,135	-205,066	3,087,255	1,706,700	1,500,842	-120,287
Plant, equipment & other	1,106,761	-6,192	-651,134	449,435	249,655	247,492	-47,712
Total Capital Works	24,554,501	-1,401,329	-2,323,383	20,829,789	17,951,084	5,184,566	-2,305,861
Represented by:							
Asset renewal	6,623,657	-85,371	-978,092	5,560,193	2,934,028	2,939,426	-313,261
New/upgraded assets	17,930,844	-1,315,957	-1,345,290	15,269,596	15,017,056	2,245,140	-1,992,601
Total Capital Works	24,554,501	-1,401,329	-2,323,383	20,829,789	17,951,084	5,184,566	-2,305,861

CAPITAL BUDGET VARIANCES EXPLANATION

Total unfavourable capital expenditure budget variance

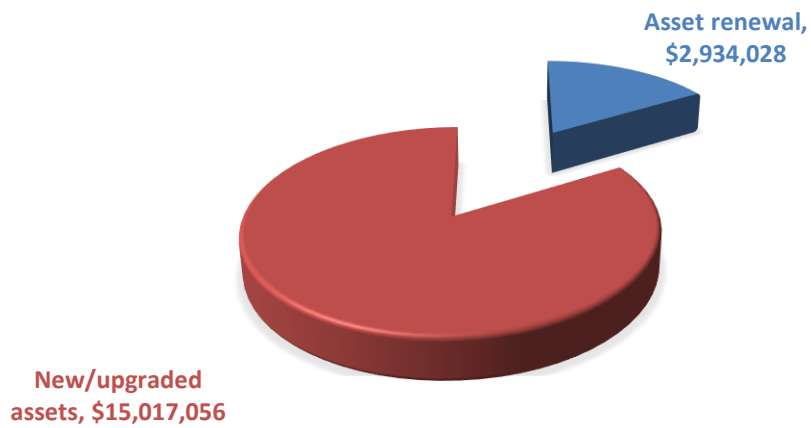
<p>\$2.3m</p> <p>11% more than budget</p> 	
<p>\$48 thousand</p>  <p>Plant, equipment & other</p> <p>Unfavourable variance due to a chipper replacement originally deferred to 2023-2024 but delivered earlier than expected.</p>	<p>\$120 thousand</p>  <p>Land Improvements</p> <p>Unfavourable variance mainly due to Franklin Court land development not included in the original budget (\$41k) and Panatana Park playground upgrades originally deferred to 2023-2024 but delivered earlier than expected.</p>
<p>\$174 thousand</p>  <p>Roads, bridges & streets</p> <p>This unfavourable variance is mainly due to higher than budgeted annual road resal program costs.</p>	<p>\$86 thousand</p>  <p>Buildings</p> <p>This favourable budget variance is mainly due to re-allocation of costs from capital to operating expenditure for Port Sorell Men's Shed nature strip works (\$40k) and Latrobe Band room concept planning (\$46k).</p>
<p>\$2.1 million</p>  <p>Stormwater & Drainage</p> <p>This unfavourable variance mainly relates to additional cost for the Latrobe Flood Mitigation Project. The contract sum of \$12.2 million has been subject to 18 variations to the end of June 2023. The most significant of these, representing \$1.02 million was a decision made by Council to relocate the Cotton Street levee under the roadway and to rebuild the road on top of the levee. Other variations valued at over \$100k during this period were high voltage power works in Gilbert Street at the culvert crossing, fuel increases between the time of awarding and possession of site and TasWater sewer rising main works.</p>	

Capital Expenditure by Asset Class

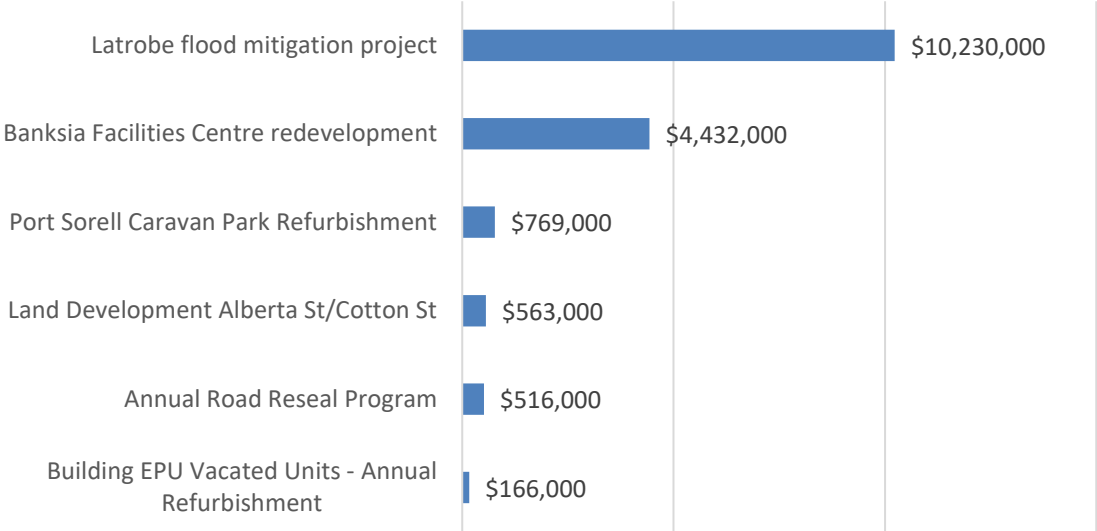


In measuring financial sustainability, it is important to distinguish between expenditure on new and upgraded assets and expenditure on existing assets. This distinction is graphically represented below;

Capital Expenditure by New and Existing Infrastructure



MAJOR CAPITAL EXPENDITURE



Management Indicators

The *Local Government (Management Indicators) Order 2014* (S.R. 2014, No. 36) prescribes and defines the financial and asset management sustainability indicators that councils must report on in their annual financial statements. The calculation of these management indicators is outlined in Note 10.5 of the Annual Financial Report included in this Annual Report.

The following graphs and commentary show Council's performance against these indicators over the past five years and projected results over the next three years compared to suggested benchmark results.

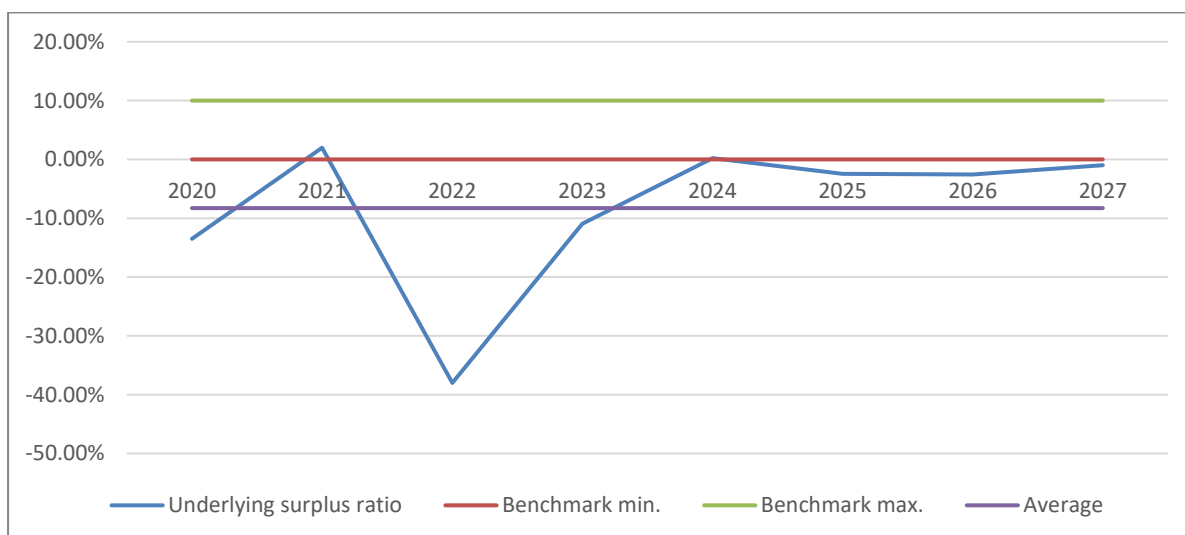
Underlying Surplus Ratio

This ratio measures the percentage by which Council's 'controllable' income sources and 'operating' grants vary from day-to-day expenses (including depreciation). It serves as an overall measure of financial operating effectiveness.

Sustainability should be assessed over a medium to long-term timeframe, so it is the average ratio that is the most relevant measure of Council's performance. Recent results have been impacted by increases in Council's landfill rehabilitation provisions and their inclusion in the calculation of the underlying surplus ratio, increased depreciation due to inflation and reduction in share of profit from Dulverton Waste Management Authority. Council has also had increased overhead costs over recent years to enable it to respond to Covid-19 and deliver record capital works programs. While the average underlying surplus ratio is below the benchmark over the period graphed below, Council's Financial Management Strategy has recently been reviewed and shows an expected return to underlying surpluses from 2028/2029 and an average underlying surplus of \$290,000 over the ten years from 2024-2025.

	2020	2021	2022	2023	2024	2025	2026	2027	Av.
Underlying surplus ratio	13.51%	1.98%	38.00%	10.96%	0.20%	2.44%	2.54%	1.01%	8.28%
Benchmark min.	0	0	0	0	0	0	0	0	0
Benchmark max.	10%	10%	10%	10%	10%	10%	10%	10%	10%
Average	-8.28%	-8.28%	-8.28%	-8.28%	-8.28%	-8.28%	-8.28%	-8.28%	-8.28%
To assess sustainability									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Underlying surplus (excluding income to fund new or upgraded assets)	-1,690	266	-5898	-1812	34	-412	-434	-176	-1,265
Recurrent Income	12,510	13,420	15,523	16,531	16,791	16,917	17,064	17,432	15,774

Actual
 Projected



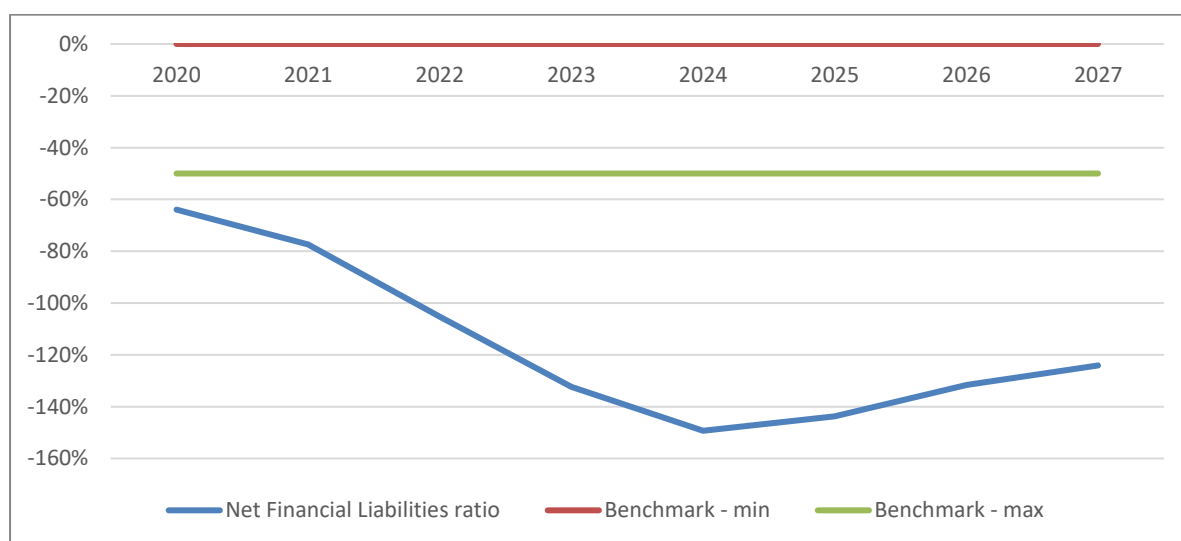
Net Financial Assets/(Liabilities) Ratio

This ratio indicates Council's capacity to meet its financial obligations from its operating activities.

Council's ratio for this measure is below the benchmark, mainly because on the inclusion of the provision for landfill rehabilitation costs in financial liabilities in addition to loan borrowings to fund new assets. This ratio is expected to remain below the benchmark until 2033/34 when the rehabilitation works will be in progress at the former landfill site, thus reducing the provision. Landfill rehabilitation works are not expected to begin until 2030/31.

	2020	2021	2022	2023	2024	2025	2026	2027	Av.
Net Financial Liabilities ratio	-64%	-77%	-105%	-132%	-149%	-144%	-132%	-124%	-116%
Benchmark - max	-50.0%	-50.0%	-50.0%	-50.0%	-50.0%	-50.0%	-50.0%	-50.0%	-50.0%
Average	116.0%	116.0%	116.0%	116.0%	116.0%	116.0%	116.0%	116.0%	116.0%
To assess the level of debt held by Council									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Net Financial Assets (Liabilities)	-7,999	10,376	16,351	21,885	25,068	24,315	22,471	21,627	18,762
Recurrent Income	12,510	13,420	15,523	16,531	16,791	16,917	17,064	17,432	15,774

Actual
 Projected



Asset Sustainability Ratio

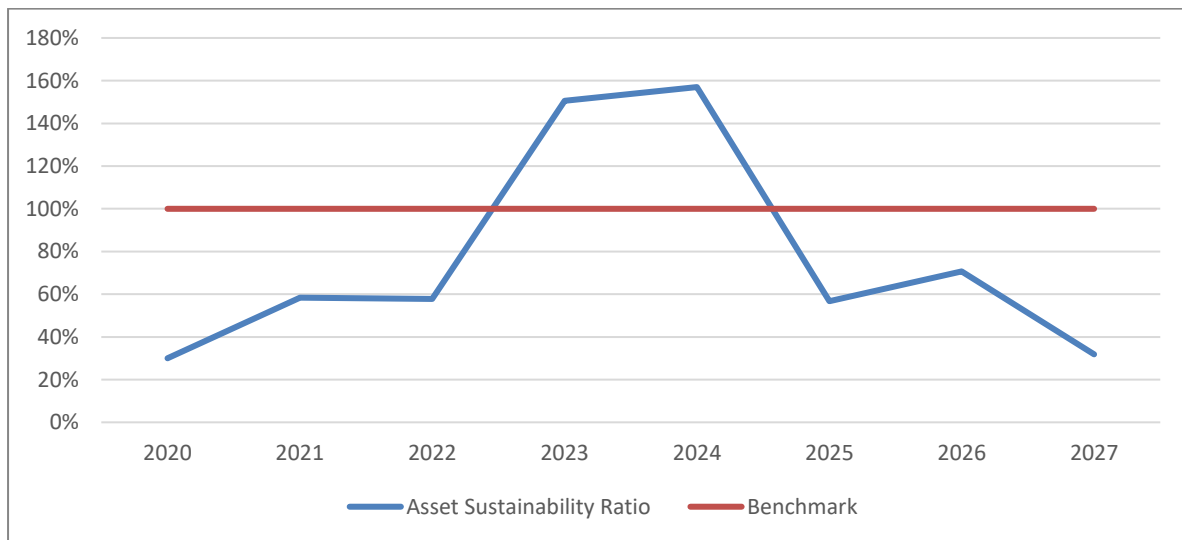
This ratio measures whether assets are being replaced at the rate they are wearing out. Council's projected average ratio of 77% for the 8 years ending in 2027. Council aims to match its asset renewal expenditure with actual asset renewal demand as identified by its asset management plans.

	2020	2021	2022	2023	2024	2025	2026	2027	Av.
Asset Sustainability Ratio	30%	58%	58%	151%	157%	57%	71%	32%	77%

Indicates if assets are being renewed at the same rate as they are being consumed

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital expenditure on renewal of existing assets	998	1,976	2,226	5,783	7,274	2,653	3,330	1,536	3,222
Depreciation expense	3,327	3,388	3,850	3,842	4,633	4,677	4,711	4,823	4,156

Actual
 Projected



Asset Consumption Ratio

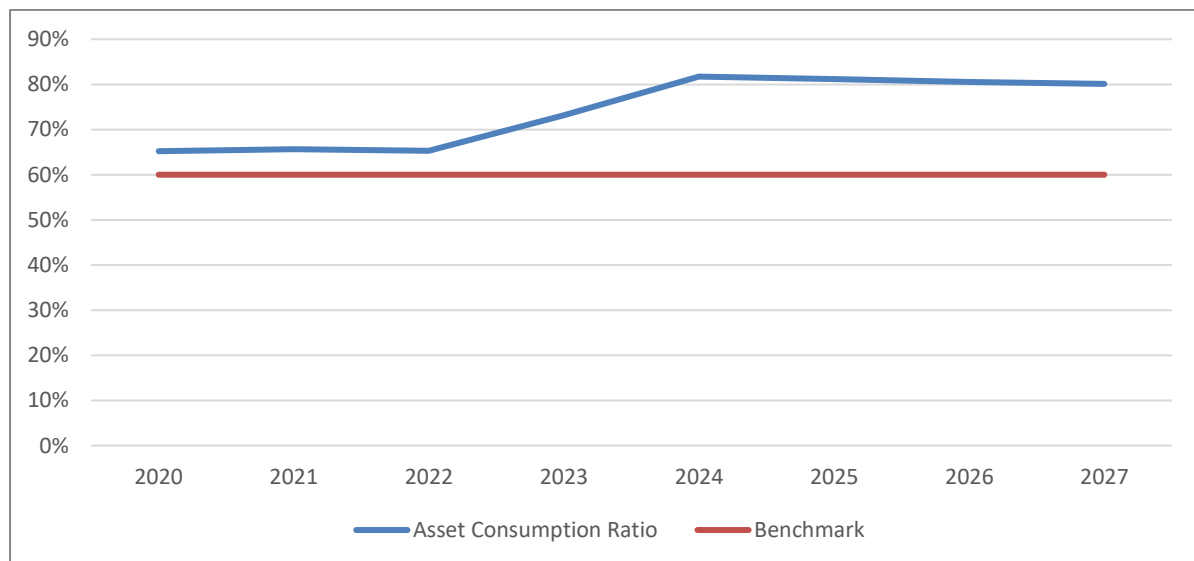
This indicator shows the average proportion of 'as new' condition left in Council's infrastructure assets. When used in conjunction with the asset sustainability ratio, Council's asset consumption ratio indicates that on average the Council's infrastructure is only around 27% into its expected useful life which explains why there may not currently be a high demand for asset renewals.

	2020	2021	2022	2023	2024	2025	2026	2027	Av.
Asset Consumption Ratio	65%	66%	65%	73%	82%	81%	81%	80%	74%

Indicates the average proportion of as new condition left in assets

	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Depreciated replacement cost of assets	144,307	152,170	170,651	296,310	389,109	390,109	391,109	395,647	276,252
Current replacement cost of assets	221,316	231,862	261,307	405,041	476,067	480,744	485,455	493,816	365,970

Actual
 Projected

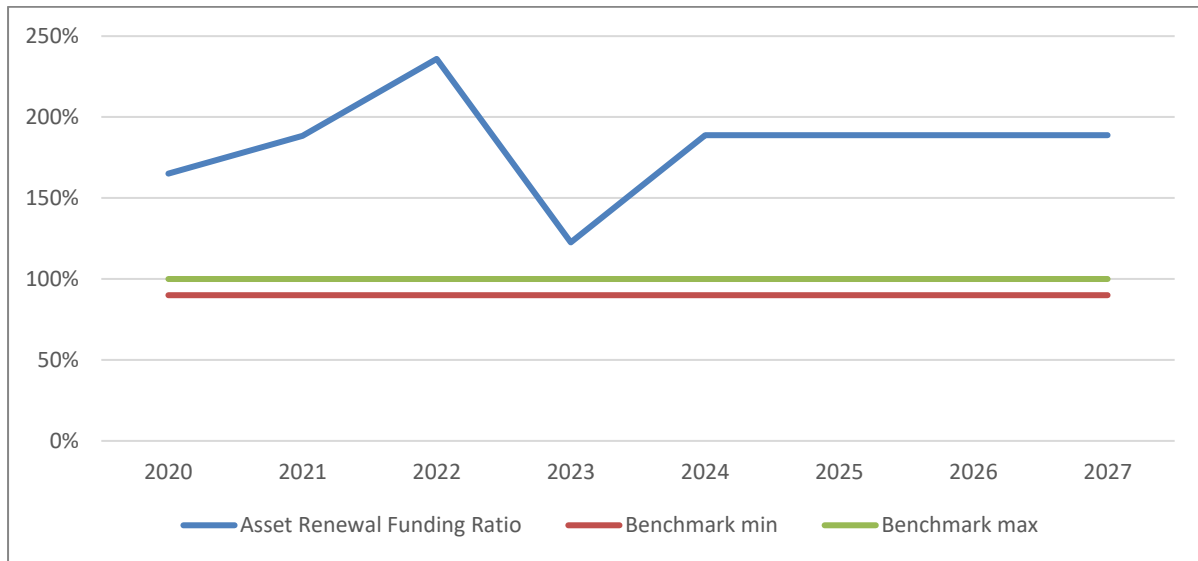


Asset Renewal Funding Ratio

The current projected capital renewal outlays in Council's Long-Term Financial Plan are more than the projected expenditure demand as reflected by Council's Asset Management Plans. Asset Management Plans are due for review, and it is expected to be more in line with the Long-Term Financial Plan moving forward.

	2020	2021	2022	2023	2024	2025	2026	2027	Av.
Asset Renewal Funding Ratio	165%	188%	236%	123%	189%	189%	189%	189%	183%
Indicates financial capacity to continue to provide existing levels of asset-based services									
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Net Present Value of ten-year projected capital renewal outlays	19,429	18,682	21,007	10,312	15,913	15,913	15,913	15,913	16,635
Net Present value of ten-year projected capital renewal expenditure demand	11,770	9,914	8,904	8,410	8,429	8,429	8,429	8,429	9,089

Actual
 Projected



Understanding Council's Financial Statements

Introduction

Each year, individual Local Governments are required to present a set of audited Financial Statements.

What you will find in the Statements

The Financial Statements and notes to the report set out the financial performance, financial position and cash flows of Latrobe Council for the financial year ended 30 June 2023.

The format of the Financial Statements complies with both the accounting and reporting requirements of Australian Accounting Standards and the *Local Government Act 1993*.

About the Primary Financial Statements

Statement of Comprehensive Income

A summary of Council's financial performance for the year, listing all income and expenditure.

Other comprehensive income records items such as the share of profits of associates and the investment in the water corporation.

Statement of Financial Position

A snapshot of Council's Financial Position, including the Assets and Liabilities as at 30 June 2023.

Statement of Changes in Equity

The overall change for the year (in dollars) of Council's "net wealth".

Statement of Cash Flows

Indicates where Council's cash came from and where it was expended.

About the Notes to the Financial Report

The Notes of the Financial Statement provide greater detail and additional information on the Primary Financial Statements.

Independent Auditor’s Report
To the Councillors of Latrobe Council
Latrobe Council
Report on the Audit of the Financial Report

Opinion

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

In my opinion, the accompanying financial report:

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

Basis for Opinion

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

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

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

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

Key Audit Matters

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

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Valuation of property and infrastructure assets <i>Refer to note 6.1 and 9.10</i></p>	
<p>Property and infrastructure at 30 June 2023 includes land, land under roads, land improvements, buildings and infrastructure (roads, bridges, footpaths and drainage) totalling \$354.60 million recognised at fair value.</p> <p>In 2022-23, Council undertook a revaluation the land improvements, buildings and infrastructure asset classes.</p> <p>The fair values of these assets are based on market value or current replacement cost. Council undertakes formal revaluations on a regular basis to ensure valuations represent fair value. Indexation is applied to fair values between formal valuations.</p> <p>The calculation of fair values is judgemental and highly dependent on a range of assumptions and estimates.</p>	<ul style="list-style-type: none"> • Assessing the scope, expertise and independence of experts involved in the determination of unit rates. • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Evaluating management’s assessment of the useful lives. • Assessing the adequacy of disclosures made in the financial report, including those regarding key assumptions used.

Responsibilities of the General Manager for the Financial Report

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

In preparing the financial report, the General Manager is responsible for assessing Council’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Council is to be dissolved by an Act of Parliament or the Councillors intend to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

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

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

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

From the matters communicated with the General Manager, I determine those matters that were of most significance in the audit of the financial report of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare

circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.



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

19 February 2024
Hobart

LATROBE COUNCIL
ANNUAL FINANCIAL REPORT
For the Year Ended 30 June 2023

LATROBE COUNCIL
Financial Report
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Statement of Comprehensive Income For the Year Ended 30 June 2023

	Note	Budget 2023 \$'000	Actual 2023 \$'000	Actual 2022 \$'000
Income from continuing operations				
Recurrent income				
Rates and charges	2.1	9,589	9,511	8,803
Statutory fees and fines	2.2	581	637	623
User fees	2.3	1,561	1,835	1,927
Grants	2.4	1,942	3,015	2,990
Interest	2.6	264	363	48
Other income	2.7	379	379	394
Investment revenue from Water Corporation	2.9	446	458	458
Share of net profits/(losses) of associates and joint ventures accounted for by the equity method	5.1	728	333	280
		15,490	16,531	15,523
Capital income				
Capital grants received specifically for new or upgraded assets	2.4	10,220	9,175	2,361
Capital grants received specifically for renewal of assets	2.4	-	-	311
Contributions - cash	2.5	10	78	105
Contributions - non-monetary assets	2.5	2,000	1,526	3,326
		12,230	10,779	6,103
Total income from continuing operations		27,720	27,310	21,626
Expenses from continuing operations				
Employee costs	3.1	(4,808)	(4,484)	(4,472)
Materials and services	3.2	(4,943)	(6,496)	(5,531)
Impairment of receivables	3.3	-	-	(95)
Depreciation and amortisation	3.4	(3,945)	(3,842)	(3,850)
Finance costs	3.5	(319)	(670)	(76)
Net gain/(loss) on disposal of property, infrastructure, plant and equipment	2.8	-	(806)	(283)
Increase in provision for landfill rehabilitation	7.3	-	-	(5,002)
Other expenses	3.6	(1,548)	(1,637)	(1,487)
		(15,563)	(17,935)	(20,796)
Result from continuing operations		12,157	9,375	830
Net result for the year		12,157	9,375	830
Other comprehensive income				
Items that will not be reclassified subsequently to net result				
Fair value adjustments on equity investment assets	9.1	-	868	792
Net asset revaluation increment/(decrement)	9.1	-	126,692	26,470
Share of other comprehensive income of associates and joint ventures accounted for by the equity method	9.1	-	105	299
Total Other Comprehensive Income		-	127,665	27,561
Total Comprehensive result		12,157	137,040	28,391

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

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

	Note	2023 \$'000	2022 \$'000
Assets			
Current assets			
Cash and cash equivalents	4.1	5,936	1,456
Trade and other receivables	4.2	1,294	1,144
Investments	4.3	4,500	14,500
Inventories	4.4	161	114
Other assets	4.5	1,087	1,046
Total current assets		12,978	18,260
Non-current assets			
Investments in associates accounted for using the equity method	5.1	3,273	2,909
Investment in water corporation	5.2	30,661	29,793
Property, infrastructure, plant and equipment	6.1	377,775	236,306
Right-of-use assets	6.2	11	16
Total non-current assets		411,720	269,024
Total assets		424,698	287,284
Liabilities			
Current liabilities			
Trade and other payables	7.1	2,567	2,261
Trust funds and deposits	7.2	441	524
Provisions	7.3	1,119	1,166
Lease liabilities	7.4	7	7
Contract liabilities	7.5	500	500
Interest-bearing loans and borrowings	8.1	6,250	-
Total current liabilities		10,884	4,458
Non-current liabilities			
Trust funds and deposits	7.2	44	95
Provisions	7.3	18,535	18,205
Lease liabilities	7.4	-	7
Interest-bearing loans and borrowings	8.1	4,925	11,250
Total non-current liabilities		23,504	29,557
Total liabilities		34,388	34,015
Net Assets		390,310	253,269
Equity			
Accumulated surplus		118,436	109,061
Reserves	9.1	271,874	144,208
Total Equity		390,310	253,269

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

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

	Note	Accumulated	Asset	Fair Value	Other	Total
		Surplus	Revaluation	Reserve	Reserves	Equity
		2023	Reserve	2023	2023	2023
2023						
		\$'000	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		109,061	140,320	3,158	729	253,268
Net result for the year		9,375	-	-	-	9,375
Other Comprehensive Income:						
Fair value adjustment on equity investment assets	5.2	-	-	868	-	868
Net asset revaluation increment/(decrement)	9.1	-	126,694	-	-	126,694
Share of other comprehensive income of associates & joint ventures accounted for by the equity method		-	-	-	105	105
Total comprehensive income		9,375	126,694	868	105	137,042
Balance at end of the financial year		118,436	267,014	4,026	834	390,310
		Accumulated	Asset	Fair Value	Other	Total
		Surplus	Revaluation	Reserve	Reserves	Equity
		2022	Reserve	2022	2022	2022
2022		\$'000	\$'000	\$'000	\$'000	\$'000
Balance at beginning of the financial year		108,231	113,850	2,366	430	224,877
Net result for the year		830	-	-	-	830
Other Comprehensive Income:						
Fair value adjustment on available for sale asset	5.2	-	-	792	-	792
Net asset revaluation increment/(decrement)	9.1	-	26,470	-	-	26,470
Share of other comprehensive income of associates & joint ventures accounted for by the equity method		-	-	-	299	299
Total comprehensive income		830	26,470	792	299	28,391
Balance at end of the financial year		109,061	140,320	3,158	729	253,268

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

Statement of Cash Flows
For the Year Ended 30 June 2023

	Note	2023 Inflows/ (Outflows) \$'000	2022 Inflows/ (Outflows) \$'000
Cash flows from operating activities			
Rates		9,484	8,865
Statutory fees and fines		637	623
User charges and other fines		2,227	2,300
Grants		3,015	2,990
Dividend received from associate		74	74
Interest Received		363	48
Investment revenue from water corporation	2.9	458	458
Other receipts		251	419
GST Refunds received		2,206	1,061
Payments to suppliers		(8,481)	(7,784)
Payments to employees (including redundancies)		(4,474)	(4,583)
Finance costs paid		(319)	(76)
Other payments		(1,637)	(1,487)
Net cash provided by (used in) operating activities	9.2	3,804	2,908
Cash flows from investing activities			
Payments for property, infrastructure, plant and equipment		(17,893)	(7,769)
Cash outflows for investments lodged		(9,530)	(13,024)
Proceeds from sale of property, infrastructure, plant and equipment		-	700
Capital grants		8,658	1,953
Capital contributions		78	105
Cash inflows from investment maturities		19,530	9,500
Net cash provided by (used in) investing activities		843	(8,535)
Cash flows from financing activities			
Proceeds from trust funds and deposits		(85)	90
Repayment of lease liabilities (principal repayments)		(7)	(7)
Proceeds from interest bearing loans and borrowings		-	5,000
Repayment of interest bearing loans and borrowings		(75)	(250)
Net cash provided by (used in) financing activities	9.3	(167)	4,833
Net increase (decrease) in cash and cash equivalents		4,480	(794)
Cash and cash equivalents at the beginning of the financial year		1,456	2,250
Cash and cash equivalents at the end of the financial year	9.4	5,936	1,456

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

Note 1 Overview

1.1 Reporting entity

- (a) The Latrobe Council (Council) was established in 1993 and was formerly the Municipality of Latrobe which was established in 1907. The Council is a body corporate with perpetual succession and a common seal. Council's main office is situated at 170 Gilbert Street, Latrobe.
- (b) The purpose of the Council is to:
- provide for health, safety and welfare of the community;
 - to represent and promote the interests of the community;
 - provide for the peace, order and good government in the municipality.

1.2 Basis of accounting

These financial statements are a general purpose financial report that consists of a Statement of Comprehensive Income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and accompanying notes. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board, and the *Local Government Act 1993*. 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 an accrual and going concern basis.

All amounts are presented in Australian dollars and unless stated, have been rounded to the nearest thousand dollars. Due to rounding, numbers presented throughout this document may not add up precisely to the totals provided.

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

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.

Special Committees established under Section 24 of the *Local Government Act 1993*, have been included in this financial report. All transactions for these committees have been consolidated. All committees and the controlling authority are listed in note 10.2.

1.3 Use of judgements and estimates

Judgements and Assumptions

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

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

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

Employee entitlements

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

Defined benefit superannuation fund obligations

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

Fair value of property, infrastructure, plant & equipment

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

Investment in water corporation

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

Landfill / Tip Rehabilitation

Assumptions and judgements used to determine the landfill provision are included at note 7.3

1.4 Functions/Activities of the Council

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

	Grants \$'000	Other \$'000	Total Revenue \$'000	Total Expenditure \$'000	Surplus/ (Deficit) \$'000	Assets \$'000
Governance and administration						
2022 - 2023	1,715	9,181	10,896	(3,050)	7,846	43,915
2021 - 2022	1,420	8,249	9,669	(2,357)	7,312	48,278
Roads, streets and bridges						
2022 - 2023	2,073	806	2,879	(4,054)	(1,175)	255,677
2021 - 2022	2,244	2,246	4,490	(3,405)	1,085	141,122
Stormwater/ drainage						
2022 - 2023	5,345	737	6,082	(1,007)	5,075	50,854
2020 - 2021	969	1,135	2,104	(979)	1,125	35,444
Waste management						
2022 - 2023	33	1,791	1,824	(2,579)	(755)	3,273
2021 - 2022	-	1,553	1,553	(7,018)	(5,465)	2,909
Environmental health/ environmental management						
2022 - 2023	-	30	30	(171)	(141)	-
2021 - 2022	-	14	14	(155)	(141)	-
Development and regulatory services						
2022 - 2023	-	1,592	1,592	(1,851)	(259)	-
2021 - 2022	35	1,889	1,924	(2,206)	(282)	-
Buildings and community amenities						
2022 - 2023	3,002	931	3,933	(2,446)	1,487	34,313
2021 - 2022	413	1,091	1,504	(2,797)	(1,293)	25,428
Community and economic development						
2022 - 2023	22	4	26	(627)	(601)	0
2021 - 2022	532	90	622	(412)	210	0
Parks and reserves						
2022 - 2023	-	47	47	(1,949)	(1,902)	35,050
2021 - 2022	50	21	71	(1,793)	(1,722)	32,445
Operations						
2022 - 2023	-	0	0	(200)	(200)	1,616
2021 - 2022	-	0	0	-	-	1,656
Total						
2022 - 2023	12,190	15,119	27,309	(17,934)	9,375	424,698
2020 - 2021	5,663	16,288	21,951	(21,122)	829	287,282

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

	2023	2022
	\$'000	\$'000
Current assets	12,978	18,260
Non-current assets	411,720	269,024
	424,698	287,284

(c) *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.

Stormwater/ 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.

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.

Development and regulatory services

Administration of the town planning scheme, subdivisions and urban and rural renewal programs, building permit authority operations, animal control and other regulatory services.

Buildings and community amenities

Operation and maintenance of buildings owned or operated by Council.

Community and economic development

Economic development, visitor information, youth services, community engagement, community grants, cultural events and festivals.

Parks and reserves

Operation and maintenance of public parks and reserves.

Operations

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

	2023 \$'000	2022 \$'000
Note 2 Revenue		
Note 2.1 Rates and charges		
Council uses Assessed Annual Value (AAV) valuation to calculate the rates applied of all properties within the municipal district. The AAV of a property is its notional annual gross rental as determined by the Valuer-General's Office (VGO).		
The AAV used to calculate General Rates for 2022-23 was \$155.0 million (2021-22 \$152.1 million). The 2022-23 rate in the assessed annual value dollar was 5.5904 cents (2021-22, 6.4316).		
Residential	5,193	4,888
Commercial	382	333
Industrial	616	563
Primary production	955	900
Public institution	336	315
Quarry/mining	1	1
Sporting/recreation	22	22
Vacant	293	278
Supplementary rates and rate adjustments	116	-
Fire levy	469	463
Garbage charge	1,184	1,083
Less discounts for early payment of rates	(44)	(31)
Less rate remissions	(12)	(12)
Total rates and charges	9,511	8,803

The date of the previous general revaluation of land for rating purposes within the municipal area was 1 July 2021, and the valuation was first applied in the rating year commencing 1 July 2022.

Accounting policy

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

Note 2.2 Statutory fees and fines

Animal control	111	86
Building fees	219	209
Health fees and fines	18	2
Property information certificates	99	126
Town planning fees	189	200
Sundry fees and fines	1	-
Total statutory fees and fines	637	623

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

Note 2.3 User fees

Building fees	254	282
Hire of facilities	797	867
Planning fees	-	10
Rent	684	641
Waste management fees	71	63
Stormwater connection fees	-	7
Other fees and hire charges	29	57
Total user fees	1,835	1,927

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.

	2023 \$'000	2022 \$'000
Note 2.4 Grants		
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.		
Summary of grants		
Commonwealth funded grants	9,240	2,838
State funded grants	2,950	2,824
Total	<u>12,190</u>	<u>5,662</u>
Grants - Recurrent		
Commonwealth Government Financial Assistance Grants - general purpose (Untied)	1,643	1,420
Commonwealth Government Financial Assistance Grants - roads (Untied)	1,243	1,086
Commonwealth Government Financial Assistance Grants - bridges (Untied)	12	21
Heavy Vehicle Motor Tax distribution	23	18
Interest Subsidy	72	10
State Grant - Latrobe Hydrotherapy Pool	-	400
State Grants -Planning	-	35
Cultural Events	22	-
Total recurrent grants	<u>3,015</u>	<u>2,990</u>

Accounting policy

Council recognises untied grant revenue and those without performance obligations when received. In cases where funding includes specific performance obligations or is to acquire or construct a recognisable non-financial asset, a liability is recognised for funds received in advance and recognises income as obligations are fulfilled.

The performance obligations are varied based on the agreement, but include completion of infrastructure upgrade projects.

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

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

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

Capital grants received specifically for new or upgraded assets

Australian Axemans Hall of Fame - AMAGA Grant	2	3
Parks & Reserves Grants - Port Sorell Pump Track	-	50
Roads Grants including NDRRA reimbursements	795	808
Wild Mersey Grants transferred from Kentish Council	-	531
Stormwater grants	5,345	969
Waste Management Grants	33	-
Banksia Facilities Redevelopment Grant	3,000	-
Total capital grants specifically for new or upgraded assets	<u>9,175</u>	<u>2,361</u>

Capital grants received specifically renewal of assets

Roads to Recovery	-	311
Total capital grants specifically for renewal of assets	<u>-</u>	<u>311</u>
Total capital grants	<u>9,175</u>	<u>2,672</u>

Conditions on grants

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:

Balance of unspent funds at 1 July	500	1,219
Add: Funds received and not recognised as revenue in the current year	-	500
Less: Funds received in prior year but revenue recognised and funds spent in current year	-	(1,219)
Balance of unspent funds at 30 June	<u>500</u>	<u>500</u>

	2023 \$'000	2022 \$'000
Note 2.5 Contributions		
(a) Cash		
Open space contributions	52	72
Drainage contributions	-	25
Parks and reserves contributions	26	8
Total	78	105
(b) Non-monetary assets		
Land under roads	87	130
Roads	702	2,092
Drainage	737	1,104
Total	1,526	3,326
Total contributions	1,604	3,431

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.

Note 2.6 Interest

Interest received	363	48
Total	363	48

Accounting policy

Interest is recognised progressively as it is earned.

Note 2.7 Other income

Labour hire to West Coast Council	35	31
Tax equivalents - Dulverton Waste Management	96	120
Elderly Persons Units - amortisation of donor fees	49	72
Sundry income	199	171
Total other income	379	394

Note 2.8 Net gain/(loss) on disposal of property, infrastructure, plant and equipment.

Proceeds of sale	-	700
Write down value of assets disposed	(806)	(983)
Total	(806)	(283)

Accounting policy

Gains and losses on asset disposals

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

Note 2.9 Investment revenue from water corporation

Dividend revenue received	458	458
Total investment revenue from water corporation	458	458

Accounting policy

Investment revenue

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

	2023 \$'000	2022 \$'000
Note 3 Expenses		
Note 3.1 Employee costs		
Wages and salaries	3,482	3,470
Annual leave and long service leave	45	209
Superannuation	379	311
Fringe benefits tax	22	27
Payroll Tax	209	222
Training	35	13
Professional development	4	19
Protective clothing	24	24
Workers compensation insurance	156	228
Contract employee costs	73	24
Other employment related expenses	201	51
	<u>4,630</u>	<u>4,598</u>
Less amounts capitalised	(146)	(126)
Total employee costs	<u>4,484</u>	<u>4,472</u>

Accounting policy

Employee costs

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

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

Note 3.2 Materials and services

General materials	470	600
Consumables	75	85
Contracts - general	4,496	3,817
Fuel	145	103
Fleet maintenance	135	117
Repairs & maintenance	16	5
Minor equipment purchases	15	14
Property holding costs - water rates	284	271
Property maintenance costs	12	40
Communications costs	71	91
Marketing and Advertising	59	58
Levies & Licences	229	287
Lease Costs	15	(7)
Legal costs	72	67
Consultants	461	282
General expenses	186	261
IT software & maintenance	238	227
Internal cost allocation	(483)	(787)
Total materials and services	<u>6,496</u>	<u>5,531</u>

Accounting policy

Materials and services expense

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

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

Note 3.3 Impairment of receivables

Rates debtors	-	95
Total impairment of receivables	<u>-</u>	<u>95</u>

2023
\$'000

2022
\$'000

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 4.2.

Note 3.4 Depreciation and amortisation

<i>Property</i>		
Land improvements	268	268
Buildings	813	664
<i>Plant and Equipment</i>		
Plant and Equipment	212	231
Computers and telecommunications	81	73
<i>Infrastructure</i>		
Roads, bridges and footpaths	2,031	1,817
Drainage	432	792
<i>Right of use assets</i>		
Right of use assets	5	5
Total	3,842	3,850

Accounting policy	
Depreciation and amortisation expense	
Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.	
Land improvements, buildings, infrastructure, plant and equipment and other assets having limited useful lives are systematically depreciated over their useful lives to Council in a manner which reflects consumption of the service potential embodied in those assets. Right-of-use assets are amortised over the lease term. Estimates of remaining useful lives and residual values are made on a regular basis with major asset classes reassessed annually. Depreciation and amortisation rates and methods are reviewed annually.	
Where assets have separate identifiable components that are subject to regular replacement, these components are assigned distinct useful lives and remaining values and a separate depreciation rate is determined for each component.	
Land and road earthwork assets are not depreciated on the basis that they are assessed as not having a limited useful life.	
Straight line depreciation is charged based on the residual useful life as determined each year.	
Major depreciation and amortisation periods used are listed below and are consistent with the prior year unless stated:	
	Years
Land improvements	5-100
Buildings	20-120
Building improvements	20-120
Leasehold building improvements	20-120
Plant, machinery and equipment	5-20
Fixtures, fittings and furniture	2-20
Computers and telecommunications	3-5
Road surface - unsealed roads	3-7
Road pavement - sub-base	138-204
Road pavement - sealed basecourse	69-102
Road surface - sealed roads	12-30
Road kerb and channel	80
Bridges	20-80
Other Infrastructure	25-50
Footpaths and cycleways	20-80
Drainage	50-80
Intangible assets - software configuration	10
Right-of-use of assets	Term of lease

Note 3.5 Finance costs

Interest - Borrowings	319	76
Unwinding of rehabilitation liability	351	-
Total finance costs	670	76

2023
\$'000

2022
\$'000

Accounting policy

Finance expense

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

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

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

Note 3.6 Other expenses

Audit costs	32	50
Amortisation of pre-paid costs of configuration of cloud-based software system	124	123
Councillors' allowances	172	167
Councillors' expenses	8	1
Councillors training expenses	10	3
Bank fees	42	38
Bad debts expense	14	-
Election and electoral role expenses	88	5
Electricity & gas	146	160
Fire levies	460	435
Insurance	147	165
Donations/ contributions to community organisations and events	58	58
Property management fees	2	-
Registrations and licenses	8	3
Subscriptions & memberships	145	143
Land tax	181	136
Total	1,637	1,487

Accounting policy

Other expenses

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

Note 4 Current Assets

Note 4.1 Cash and cash equivalents

Cash on hand	1	1
Cash at bank	43	209
Special committee bank accounts	240	244
Money market call account	5,652	1,002
Total cash and cash equivalents	5,936	1,456

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:

i) Trust funds and deposits (note 7.2)	441	524
ii) Contract liabilities- capital grants in advance (note 7.5)	500	500
Restricted funds	941	1,024
Total unrestricted cash and cash equivalents	4,995	432

Accounting policy

Cash and cash equivalents

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

Restricted funds

i) Includes refundable building, contract and other refundable amounts held in trust by Council for completion of specific purposes.

	2023 \$'000	2022 \$'000
ii) Represents grant funding received in advance until specific performance obligations required under funding arrangements are completed.		

Note 4.2 Trade and other receivables

Current

Rates debtors	273	277
less provision for impairment - rates debtors	(111)	(111)
Other debtors	570	87
Resource sharing debtor - Kentish Council	503	742
Net GST receivable	59	149
Total	1,294	1,144

Reconciliation of movement in expected credit loss

Carrying amount at 1 July	114	19
Increase / (decrease) in provision (rates debtors) recognised in profit or loss	-	95
Carrying amount at 30 June	114	114

For ageing analysis of the financial assets, refer to note 9.10

Accounting policy
<p>Trade and other receivables</p> <p>Trade receivables that do not contain a significant financing component are measured at amortised cost, which represents their transaction value. Impairment is recognised on an expected credit loss (ECL) basis. When determining whether the credit risk has increased significantly since initial recognition, and when estimating the ECL, Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on Council's historical experience, an informed credit assessment and forward-looking information. Council has established a provision matrix to facilitate the impairment assessment.</p> <p>For rate debtors, Council takes the view that unpaid rates represent a charge against the rateable property that will usually be recovered when the property is next sold. An impairment is only charged for those rates debts where future sale proceeds are not expected to cover the outstanding rates. For non-rate debtors, Council uses the presumptions that assets more than 30 days past due have a significant increase in credit risk and those more than 90 days will likely be in default. Council writes off receivables when there is information indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery.</p>

Note 4.3 Investments

Current

Term deposits	4,500	14,500
Total investments	4,500	14,500

Term deposits
Investments
Council's investment in term deposits are held to maturity for principle and interest and are measured at amortised cost.

Note 4.4 Inventories

Inventories held for distribution	161	114
Total inventories	161	114

	2023 \$'000	2022 \$'000
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.		

Note 4.5 Other assets

Current

Prepayments	475	596
Accrued income	612	450
Total	1,087	1,046

Note 5 Other Investments

Note 5.1 Investment in associates

Investments in associates accounted for by the equity method are:

- Dulverton Regional Waste Management Authority	3,273	2,909
Total	3,273	2,909

Dulverton Regional Waste Management Authority

Background

Council is a member of the Dulverton Regional Waste Management Joint Authority, a Joint Authority established under the *Local Government Act 1993*. The primary activity of Dulverton is to operate regional landfill site. Other members in the Joint Authority are Devonport City, Central Coast and Kentish Councils.

Council's ownership interest in the Authority at 30 June 2022 was 11.25% (2021: 11.25%). The proportion of voting power held in the Authority is 25%.

Council's share of accumulated surplus(deficit)

Council's share of accumulated surplus(deficit) at start of year	280	1,856
Reported surplus(deficit) for year	333	280
Distributions for the year	(74)	(74)
Council's share of accumulated surplus(deficit) at end of year	539	2,062

Council's share of reserves

Council's share of reserves at start of year	729	430
Transfers (to) from reserves	105	299
Council's share of reserves at end of year	834	729

Movement in carrying value of specific investment

Carrying value of investment at start of year	2,909	2,404
Share of surplus(deficit) for year	333	280
Share of asset revaluation	105	299
Distributions received	(74)	(74)
Carrying value of investment at end of year	3,273	2,909

Accounting policy

Accounting for investments in associates

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

Note 5.2 Investment in water corporation

Opening balance	29,793	29,001
Fair Value adjustments on equity investment assets	868	792
Total investment in water corporation	30,661	29,793

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

	2023	2022
	\$'000	\$'000
Accounting policy		
Equity Investment		
As Council's investment in TasWater is held for long-term strategic purposes, Council has elected under AASB 9: Financial Instruments to irrevocably classify this equity investment as designated at fair value through other comprehensive income. Subsequent changes in fair value on designated investments in equity instruments are recognised in other comprehensive income (for fair value reserve, refer note 9.1) and not reclassified through the profit or loss when derecognised. Dividends associated with the equity investments are recognised in profit and loss when the right of payment has been established and it can be reliably measured.		
Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. At 30 June 2023, Council holds 1.75% ownership interest in TasWater (2022, 1.80%) which is based on Schedule 2 of the Corporation's Constitution.		

Note 6 Non-current assets		
Note 6.1 Property, infrastructure, plant and equipment	2023	2022
	\$'000	\$'000
Summary		
at cost	26,371	12,761
Less accumulated depreciation	(3,190)	(2,898)
	23,181	9,863
at fair value as at 30 June	468,796	321,483
Less accumulated depreciation	(114,202)	(95,040)
	354,594	226,443
Total	377,775	236,306
Property		
Land		
at fair value as at 30 June	23,771	23,751
	23,771	23,751
Land under roads		
at fair value at 30 June	25,542	24,715
	25,542	24,715
Land improvements		
at fair value at 30 June	14,442	11,710
Less accumulated depreciation	(5,471)	(4,384)
	8,971	7,326
Total Land	58,284	55,792
Buildings		
at fair value as at 30 June	64,614	54,295
Less accumulated depreciation	(34,657)	(29,672)
	29,957	24,623
Total Buildings	29,957	24,623
Total Property	88,241	80,415
Plant and Equipment		
Plant, machinery and equipment		
at cost	3,932	3,664
Less accumulated depreciation	(2,332)	(2,122)
	1,600	1,542
Computers and telecommunications		
at cost	1,124	1,093
Less accumulated depreciation	(858)	(776)
	266	317
Total Plant and Equipment	1,866	1,859
Infrastructure		
Roads, Bridges and Footpaths		
at fair value as at 30 June	287,363	163,813
Less accumulated depreciation	(58,199)	(49,344)
	229,164	114,469
Drainage		
at fair value as at 30 June	53,064	43,199
Less accumulated depreciation	(15,875)	(11,640)
	37,189	31,559
Total Infrastructure	266,353	146,028

	2023	2022
	\$'000	\$'000
<i>Works in progress</i>		
Land at cost	706	54
Land improvements at cost	1,603	1,315
Buildings at cost	4,356	804
Plant and equipment at cost	17	113
Computers furniture and fittings at cost	81	1
Roads, bridges and footpaths at cost	819	1,831
Drainage at cost	13,666	3,885
Other	67	1
<i>Total Works in progress</i>	21,315	8,004
<i>Total property, infrastructure, plant and equipment</i>	377,775	236,306

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

Reconciliation of property, infrastructure, plant and equipment

2023	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property							
Land	23,751	-	-	-	-	20	23,771
Land under roads	24,715	827	-	-	-	-	25,542
Land improvements	7,325	-	1,344	(268)	-	570	8,971
Total land	55,791	827	1,344	(268)	-	590	58,284
Buildings	24,623	23	5,290	(813)	(399)	1,233	29,957
Total buildings	24,623	23	5,290	(813)	(399)	1,233	29,957
Total property	80,414	850	6,634	(1,081)	(399)	1,823	88,241
Plant and Equipment							
Plant, machinery and equipment	1,542	3	-	(212)	-	267	1,600
Computers and telecommunications	317	-	-	(81)	-	32	268
Total plant and equipment	1,859	3	-	(293)	-	299	1,868
Infrastructure							
Roads, bridges and footpaths	114,469	730	114,361	(2,031)	(263)	1,898	229,164
Drainage	31,558	735	4,927	(432)	(144)	544	37,188
Total infrastructure	146,027	1,465	119,288	(2,463)	(407)	2,442	266,352
Land at cost	54	672	-	-	-	(20)	706
Land improvements at cost	1,315	858	-	-	-	(570)	1,603
Buildings at cost	805	4,784	-	-	-	(1,233)	4,356
Plant and equipment at cost	113	171	-	-	-	(267)	17
Computers furniture and fittings at cost	3	110	-	-	-	(32)	81
Roads, bridges and footpaths at cost	1,832	885	-	-	-	(1,898)	819
Drainage at cost	3,885	10,325	-	-	-	(544)	13,666
Other	1	66	-	-	-	-	67
Total works in progress	8,008	17,871	-	-	-	(4,564)	21,315
Total property, infrastructure, plant and equipment	236,308	20,189	125,922	(3,837)	(806)	-	377,776

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

Reconciliation of property, infrastructure, plant and equipment

2022	Balance at beginning of financial year	Acquisition of assets	Revaluation increments (decrements) (note 9.1)	Depreciation and amortisation (note 3.4)	Written down value of disposals	Transfers	Balance at end of financial year
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Property							
Land	14,030	-	9,961	-	(240)	-	23,751
Land under roads	24,585	130	-	-	-	-	24,715
Land improvements	7,207	-	-	(268)	-	387	7,325
Total land	45,822	130	9,961	(268)	(240)	387	55,791
Buildings	24,042	-	1,419	(664)	(389)	214	24,623
Total buildings	24,042	-	1,419	(664)	(389)	214	24,623
Total property	69,864	130	11,380	(932)	(629)	601	80,414
Plant and Equipment							
Plant, machinery and equipment	1,758	-	-	(231)	(66)	81	1,542
Computers and telecommunications	274	-	-	(73)	-	116	317
Total plant and equipment	2,032	-	-	(304)	(66)	197	1,859
Infrastructure							
Roads, bridges & footpaths	102,203	2,092	10,611	(1,817)	(259)	1,639	114,469
Drainage	25,923	1,104	4,480	(792)	-	843	31,558
Total infrastructure	128,126	3,196	15,091	(2,609)	(259)	2,482	146,027
Works in progress							
Land at cost	2	52	-	-	-	-	54
Land improvements at cost	606	967	-	-	-	(258)	1,315
Buildings at cost	367	714	-	-	-	(276)	805
Plant and equipment at cost	10	184	-	-	-	(81)	113
Computers furniture and fittings at cost	17	101	-	-	-	(116)	3
Roads, bridges and footpaths at cost	1,261	2,274	-	-	-	(1,704)	1,832
Drainage at cost	1,281	3,450	-	-	-	(845)	3,885
Other	1	-	-	-	-	-	1
Total works in progress	3,545	7,742	-	-	-	(3,280)	8,008
Total property, infrastructure, plant and equipment	203,567	11,068	26,471	(3,845)	(954)	-	236,308

*The 2021 balance of transfers out of property, infrastructure, plant and equipment assets of \$8,000 is due to a transfer to Computers and Telecommunications from Intangibles works in progress.

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

Accounting policy

Recognition and measurement of assets

Acquisitions of assets are initially recorded at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition.

Property, plant and equipment and infrastructure received in the form of contributions, are recognised as assets and revenues at fair value by Council valuation where that value exceeds the recognition thresholds for the respective asset class. Fair value is the price that would be received to sell the asset in an orderly transaction between market participants at the measurement date.

Where assets are constructed by Council, cost includes all materials used in construction, direct labour, borrowing costs incurred during construction, and an appropriate share of directly attributable variable and fixed overheads.

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

	Threshold \$'000
Land	
Land	10
Land under roads	10
Land improvements	10
Buildings	
Buildings	10
Building improvements	10
Leasehold building improvements	10
Heritage buildings	10
Plant and Equipment	
Plant, machinery and equipment	5
Fixtures, fittings and furniture	5
Computers and telecommunications	5
Leased plant and equipment	5
Roads	
Road pavements and seals	10
Road substructure	10
Road formation and earthworks	10
Road kerb, channel and minor culverts	10
Road other	10
Bridges	
Bridges deck	10
Bridges substructure	10
Bridges other	10
Other Infrastructure	
Footpaths and cycleways	10
Drainage	10
Recreational, leisure and community facilities	10
Waste management	10
Parks, open space and streetscapes	10
Off street car parks	10
Other infrastructure	10

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

Revaluation

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

Land and land under roads	fair value
Land Improvements	fair value
Plant, machinery and equipment	cost
Computers and telecommunications	cost
Stormwater and drainage infrastructure	fair value
Roads and streets infrastructure	fair value
Bridges	fair value
Buildings	fair value
Work in progress	cost
Investment in water corporation	fair value

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

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset.

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

Impairment of assets

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

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

Land under roads

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

	2023 \$'000	2022 \$'000
Note 6.2 Right-of-use assets		
a) Right-of-use assets		
	Property	Property
Gross carrying amount		
Balance at 1 July	32	32
Balance at 30 June	<u>32</u>	<u>32</u>
Accumulated amortisation		
Balance at 1 July	(16)	(11)
Amortisation Expense	(5)	(5)
Balance at 30 June	<u>(21)</u>	<u>(16)</u>
Net book value at 30 June	<u>11</u>	<u>16</u>

Accounting policy under AASB 16 - Applicable from 1 July 2019

Leases - Council as Lessee

In contracts where Council is a lessee, Council recognises a right-of-use asset and a lease liability at the commencement date of the lease, unless the short-term or low-value exemption is applied. Refer to note 7.4 for details on accounting policy of lease liability.

A right-of-use asset is initially measured at cost comprising the initial measurement of the lease liability adjusted for any lease payments made before the commencement date (reduced by lease incentives received), plus initial direct costs incurred in obtaining the lease and an estimate of costs to be incurred in dismantling and removing the underlying asset, restoring the site on which it is located or restoring the underlying asset to the condition required by the terms and conditions of the lease.

All right-of-use assets are measured as described in the accounting policy for property, infrastructure, plant and equipment in Note 6.1. Also, Council applies AASB 136 to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the aforesaid note.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

Refer to note 10.3 for further details on adoption of AASB 16.

Note 7 Current liabilities

Note 7.1 Trade and other payables

Trade payables	343	137
Accrued expenses	1,901	1,770
Rates and charges in advance	323	354
Total trade and other payables	<u>2,567</u>	<u>2,261</u>

Accounting policy

Trade and other payables

Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received. General Creditors are unsecured, not subject to interest charges and are normally settled within 60 days of invoice receipt.

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

For ageing analysis of trade and other payables, refer to note 9.10

Note 7.2 Trust funds and deposits

Refundable bonds and deposits	386	453
Tenancy bonds - Elderly Persons Units	55	71
Total trust funds and deposits	<u>441</u>	<u>524</u>

	2023 \$'000	2022 \$'000
Non-current		
Tenancy bonds - Elderly Persons Units	44	95
Total trust funds	485	619

Note 7.3 Provisions

	Annual leave \$ '000	Long service leave \$ '000	Landfill restoration \$ '000	Other \$ '000	Total \$ '000
2023					
Balance at beginning of the financial year	363	558	18,281	169	19,371
Additional provisions	320	61	-	5	386
Amounts used	(302)	(73)	(78)	-	(453)
Increase in the discounted amount arising because of time and the effect of any change in the discount rate	-	-	351	-	351
Balance at the end of the financial year	381	546	18,554	174	19,655
Current	380	487	108	144	1,119
Non-Current	-	58	18,447	30	18,535
Total	380	545	18,555	174	19,654
2022					
Balance at beginning of the financial year	502	529	13,420	169	14,620
Additional provisions	(13)	111	5,002	-	5,100
Amounts used	(126)	(83)	(141)	-	(350)
Balance at the end of the financial year	363	557	18,281	169	19,370
Current	363	477	185	141	1,166
Non-Current	-	82	18,096	28	18,205

Accounting policy

Employee benefits

i) Short term obligations

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

ii) Other long term employee benefit obligations

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

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

	2023	2022
	\$'000	\$'000

<p><i>iii) Sick leave</i></p> <p>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.</p> <p><i>iv) Defined benefit plans</i></p> <p>A liability or asset in respect of defined benefit superannuation plans would ordinarily be recognised in the statement of financial position, and measured as the present value of the defined benefit obligation at the reporting date plus unrecognised actuarial gains (less unrecognised actuarial losses) less the fair value of the superannuation fund's assets at that date and any unrecognised past service cost. The present value of the defined benefit obligation is based on expected future payments which arise from membership of the fund to the reporting date, calculated annually by independent actuaries using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. However, when this information is not 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.</p> <p>Council makes superannuation contributions for a number of its employees to the Quadrant Defined Benefits Fund (the Fund), 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 <i>Employee Benefits</i>, Council does not use defined benefit accounting for these contributions.</p> <p><i>v) Defined contribution plans</i></p> <p>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.</p>		
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<p>Accounting policy</p> <p>Landfill restoration</p> <p>Under legislation Council is obligated to restore the former Port Sorell landfill site to a particular standard. The site no longer operates as a landfill site and testing is underway to determine the extent of restoration required. The provision for landfill restoration has been calculated based on the present value of the expected cost of works to be undertaken. The expected cost of works has been estimated based on current understanding of work required to reinstate the site to a suitable standard and costs for independent specialist advice. Accordingly, the estimation of the provision required is dependent on the accuracy of the forecast timing of the work, work required and related costs.</p>		
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	2023 \$'000	2022 \$'000
Note 7.4 Lease liabilities		
Current	7	7
Non-Current	-	7
Total	<u>7</u>	<u>14</u>

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

As at 30 June 2023	Minimum lease payments due						Total \$ '000
	Within 1 Year \$ '000	1-2 Years \$ '000	2-3 Years \$ '000	3-4 Years \$ '000	4-5 Years \$ '000	After 5 Years \$ '000	
Lease payments	7	-	-	-	-	-	7
Finance charges	-	-	-	-	-	-	-
Net present value	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
As at 30 June 2022							
Lease payments	7	7	-	-	-	-	14
Finance charges	-	-	-	-	-	-	-
Net present value	<u>7</u>	<u>7</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>

Accounting policy

Leases - Council as Lessee

The lease liability is measured at the present value of outstanding payments that are not paid at balance date, discounted by using the rate implicit in the lease. Where this cannot be readily determined then Council's incremental borrowing rate for a similar term with similar security is used.

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.

	2023 \$'000	2022 \$'000
Note 7.5 Contract Liabilities		
Current		
Unexpended grants	500	500
Non-Current		
Unexpended grants	-	-
Total contract liabilities	500	500

Accounting policy

Council recognised the following contact liabilities with customers:

i) Grants received in advance relate to funding for redevelopment of the Latrobe Recreation Ground Changerooms and amenities. The funds received are under enforceable contracts 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.

Note 8 Non-current liabilities

Note 8.1 Interest-bearing loans and borrowings

Current

Borrowings - secured	6,250	-
	6,250	-

Non-current

Borrowings - secured	4,925	11,250
Total	11,175	11,250

Borrowings

The maturity profile for Council's borrowings is:

Not later than one year	6,329	-
Later than one year and not later than five years	356	6,250
Later than five years	4,490	5,000
Total	11,175	11,250

Accounting policy

Interest bearing liabilities

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

Interest is expensed as it accrues and no interest has been capitalised during the current or comparative reporting period. There have been no defaults or breaches of the loan agreement during the period. Borrowings are secured by way of a floating charge over the general rates, charges and fees of the council.

Note		Balance at beginning of reporting year	Opening adjustment	Increment	(Decrement)	Balance at end of reporting year	
		\$'000	\$'000	\$'000	\$'000	\$'000	
Note 9	Other financial information						
Note 9.1	Reserves						
	(a) Asset revaluation reserve						
	2023						
	Land & land under roads	23,480	-	-	-	23,480	
	Land improvements	2,239	-	1,343	-	3,582	
	Buildings	13,627	-	5,018	-	18,645	
	Fixtures, Fittings and furniture	4	-	-	-	4	
	Subtotal - property	39,350	-	6,361	-	45,711	
	Infrastructure						
	Roads, Bridges & footpaths	81,247	-	114,942	-	196,189	
	Stormwater & drainage	19,011	-	5,389	-	24,400	
	Off street car parks	714	-	-	-	714	
	Subtotal - infrastructure	100,972	-	120,331	-	221,303	
	Total asset revaluation reserve	140,322	-	126,692	-	267,014	
	2022						
	Property						
	Land under roads	13,519	-	9,960	-	23,480	
	Land improvements	2,239	-	-	-	2,239	
	Buildings	12,208	-	1,419	-	13,627	
	Fixtures, Fittings and furniture	4	-	-	-	4	
	Subtotal - property	27,970	-	11,379	-	39,350	
	Infrastructure						
	Roads, Bridges & footpaths	70,635	-	10,611	-	81,246	
	Stormwater & drainage	14,531	-	4,480	-	19,011	
	Off street car parks	714	-	-	-	714	
	Subtotal - infrastructure	85,880	-	15,091	-	100,971	
	Total asset revaluation reserve	113,850	-	26,470	-	140,321	
	(b) Fair value reserve						
	2023						
	Equity Investment assets						
	Investment in water corporation	3,158	-	868	-	4,026	
	Total fair value reserve	3,158	-	868	-	4,026	
	2022						
	Equity Investment assets						
	Investment in water corporation	2,366	-	792	-	3,158	
	Total fair value reserve	2,366	-	792	-	3,158	
	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. Equity Investment assets within the Fair value reserve were previously classified as 'Available-for-sale assets'.						
	(c) Other reserves						
	2023						
	Share in reserves of associate						
	Associate - Dulverton Regional Waste Management Authority (note 5.1)	729	-	105	-	834	
	Total other reserves	729	-	105	-	834	
	2022						
	Share in reserves of associate						
	Associate - Dulverton Regional Waste Management Authority (note 5.1)	430	-	299	-	729	
	Total other reserves	430	-	299	-	729	
	Total Reserves				271,874	144,208	

	2023 \$'000	2022 \$'000
Note 9.2 Reconciliation of cash flows from operating activities to surplus (deficit)		
Result from continuing operations	9,375	830
Depreciation/amortisation	3,842	3,850
(Profit)/loss on disposal of property, infrastructure, plant and equipment	806	283
Capital grants received specifically for new or upgraded assets	(9,175)	(2,672)
Share of Associates Profit/ Loss	(259)	(206)
Cash contribution capital	(78)	(105)
Contributions of non-monetary assets	(1,526)	(3,326)
Elderly Persons Unit income	(49)	(72)
<i>Change in assets and liabilities:</i>		
Decrease/(increase) in trade and other receivables	205	(320)
Decrease/(increase) in other assets	121	(744)
Decrease/(increase) in inventories	(47)	(8)
Increase/(decrease) in trade and other payables	306	646
Increase/(decrease) in provisions	283	4,752
Net cash provided by/(used in) operating activities	3,804	2,908
Note 9.3 Reconciliation of liabilities arising from financing activities		
Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.		
	Trust funds, leases, interest- bearing loans and borrowings	
	\$'000	
Balance as at 1 July 2022	11,883	
Amortisation of elderly persons units donor fees	(49)	
Changes from financing cash flows:		
Cash received	-	
Cash repayments	(167)	
Balance as at 30 June 2023	11,667	
Balance as at 1 July 2021	7,122	
Amortisation of elderly persons units donor fees	(72)	
Changes from financing cash flows:		
Cash received	5,090	
Cash repayments	(257)	
Balance as at 30 June 2022	11,883	
Note 9.4 Reconciliation of cash and cash equivalents		
Cash and cash equivalents (see note 4.1)	5,936	1,456
Total reconciliation of cash and cash equivalents	5,936	1,456
Note 9.5 Financing arrangements		
Bank overdraft	25	25
Unused facilities	25	25

Note 9.6 Superannuation

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

For the year ended 30 June 2023 the Council contributed 0% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the 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% p.a.
- Price Inflation n/a

The actuarial review concluded that:

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

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

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

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

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

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

- The 2020 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is consistent with the method used at the previous actuarial review in 2017.

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

- In terms of Rule 15.2 of the Spirit Super Trust Deed (Trust Deed), there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit. However, there is no provision in the Trust Deed requiring an employer to make contributions other than its regular contributions up to the date of cessation of contributions.
- The application of Fund assets on Spirit Super being wound-up is set out in Rule 20.2. This Rule provides that expenses and taxation liabilities should have first call on the available assets. Additional assets will initially be applied for the benefit of the then remaining members and/or their Dependents in such manner as the Trustee considers equitable and appropriate in accordance with the Applicable Requirements (broadly, superannuation and taxation legislative requirements and other requirements as determined by the regulators).

The Trust Deed does not contemplate the Fund withdrawing from Spirit Super. However it is likely that Rule 15.2 would be applied in this case (as detailed above).

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

Note 9.6 Superannuation (Cont)

- 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 \$378,982 (2021-22, \$310,715).
- During the next reporting period the expected amount of contributions to be paid to defined benefits schemes is \$nil, and the amount to be paid to accumulation schemes is \$413,000.
- As reported above, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2020. Favourable investment returns, since that date, has seen further improvement in the financial position of the Fund. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2023.
- An analysis of the assets and vested benefits of sub-funds participating in the Scheme, prepared by Deloitte Consulting Pty Ltd as at 30 June 2022, showed that the Fund had assets of \$49.53 million and members' Vested Benefits were \$40.79 million. These amounts represented 0.20% and 0.17% respectively of the corresponding total amounts for Spirit Super.
- As at 30 June 2022 the Fund had 77 members and the total employer contributions and member contributions for the year ending 30 June 2022 were \$780,908 and \$229,521 respectively.

	2023 \$'000	2022 \$'000
Defined benefits fund		
Employer contributions	-	-
Accumulation funds		
Employer contributions	379	311

Note 9.7 Commitments

Capital Expenditure Commitments

Buildings	1,089	796
Plant and equipment and miscellaneous	-	94
Roads	444	149
Drainage	1,831	9,916
Land Improvements	141	244
Total Capital expenditure commitments	3,505	11,199

Contractual commitments

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

General Materials and Contracts	210	408
IT software and support contracts	849	1,021
Municipal Revaluations	59	59
Facility Management	133	429
Cradle Coast Authority	104	98
LGAT	40	39
Total contractual commitments	1,395	2,054

Note 9.8 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 depreciated replacement cost.

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

	2023 \$'000	2022 \$'000
Disclosure		
ii) Maturity analysis of operating lease payments to be received		
Not later than one year	62	31
Later than one year and not later than five years	96	59
Total	158	90

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

Lease income on operating leases	52	31
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Note 9.9 Contingent liabilities and contingent assets

Contingent liabilities

Council is currently considering options and costs for the rehabilitation of the former Port Sorell landfill site in Alexander Street, Shearwater. A rehabilitation provision has been established (note 7.3) and increased during 2020 based on the latest advice received. Testing is currently underway to determine the extent of rehabilitation required however the provision established may not be sufficient.

Guarantees for loans to other entities

Council does not have any guarantees or loans to other entities.

Contingent assets

Council is unaware of any contingent assets.

Note 9.10 Financial Instruments

(a) Interest Rate Risk

The exposure to interest rate risk and the effective interest rates of financial assets and non-lease financial liabilities, both recognised and unrecognised, at balance date are as follows. For lease liabilities refer to Note 7.4.

2023

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	4.05%	5,936	-	-	-	-	5,936
Trade and other receivables	0.00%	-	-	-	-	1,294	1,294
Investments	4.10%	-	4,500	-	-	-	4,500
Investment in water corporation		-	-	-	-	30,661	30,661
Total financial assets		5,936	4,500	-	-	31,955	42,391
Financial liabilities							
Trade and other payables		-	-	-	-	2,567	2,567
Trust funds and deposits		-	-	-	-	485	485
Interest-bearing loans and borrowings	2.85%	-	6,329	356	4,490	-	11,175
Total financial liabilities		-	6,329	356	4,490	3,052	14,227
Net financial assets (liabilities)		5,936	(1,829)	(356)	(4,490)	28,903	28,164

2022

	Weighted average interest rate	Floating interest rate \$'000	Fixed interest maturing in:			Non-interest bearing \$'000	Total \$'000
			1 year or less \$'000	Over 1 to 5 years \$'000	More than 5 years \$'000		
Financial assets							
Cash and cash equivalents	0.80%	1,456	-	-	-	-	1,456
Trade and other receivables	0.00%	-	-	-	-	1,144	1,144
Investments	1.62%	-	14,500	-	-	-	14,500
Investment in water corporation		-	-	-	-	29,793	29,793
Total financial assets		1,456	14,500	-	-	30,937	46,893
Financial liabilities							
Trade and other payables		-	-	-	-	2,261	2,261
Trust funds and deposits		-	-	-	-	619	619
Interest-bearing loans and borrowings	2.85%	-	-	6,250	5,000	-	11,250
Total financial liabilities		-	-	6,250	5,000	2,880	14,130
Net financial assets (liabilities)		1,456	14,500	(6,250)	(5,000)	28,057	32,763

Note 9.10 Financial Instruments (continued)

(b) Fair Value

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

Financial Instruments	Total carrying amount as per the Statement of Financial Position		Aggregate net fair value	
	2023 \$'000	2022 \$'000	2023 \$'000	2022 \$'000
<i>Financial assets</i>				
Cash and cash equivalents	5,936	1,456	5,936	1,456
Trade and other receivables	1,294	1,144	1,294	1,144
Investments	4,500	14,500	4,500	14,500
Investment in water corporation	30,661	29,793	30,661	29,793
<i>Total financial assets</i>	<u>42,391</u>	<u>46,893</u>	<u>42,391</u>	<u>46,893</u>
<i>Financial liabilities</i>				
Trade and other payables	2,567	2,261	2,567	2,261
Trust funds and deposits	485	619	485	619
Interest-bearing loans and borrowings	11,175	11,250	11,175	11,250
<i>Total financial liabilities</i>	<u>14,227</u>	<u>14,130</u>	<u>14,227</u>	<u>14,130</u>

(c) Credit Risk

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

(d) Risks and mitigation

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

Market risk

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

Interest rate risk

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

Our loan borrowings are sourced either from Tasmanian Public Finance Corporation or from major Australian banks by a tender process. Finance leases are sourced from major Australian financial institutions. 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.

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 Commonwealth 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.

Credit risk

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

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

Credit risk arises from Council's financial assets, which comprise cash and cash equivalents, and trade and other receivables. Council's exposure to credit risk arises from potential default of the counterparty, with a maximum exposure equal to the carrying amount of these instruments.

Exposure at balance date is addressed in each applicable policy note. Council generally trades with recognised, creditworthy third parties, and as such collateral is generally not requested, nor is it Council's policy to securitise its trade and other receivables.

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

In addition, receivable balance are monitored on an ongoing basis with the result that Council's exposure to bad debts is not significant.

Council may also be subject to credit risk for transactions which are not included in the Statement of Financial Position, such as when Council provides a guarantee for another party. Details of our contingent liabilities are disclosed in note 9.9.

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

	Financial Institutions	Government agencies	Other	Total
2023				
Cash and cash equivalents	5,936	-	-	5,936
Trade and other receivables	-	-	1,294	1,294
Investments	4,500	-	-	4,500
Total contractual financial assets	10,436	-	1,294	11,730
2022				
Cash and cash equivalents	1,456	-	-	1,456
Trade and other receivables	-	-	1,144	1,144
Investments	14,500	-	-	14,500
Total contractual financial assets	15,956	-	1,144	17,100

Ageing of Trade and Other Receivables

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

	2023 \$'000	2022 \$'000
Current (not yet due)	996	915
Past due by up to 30 days	106	4
Past due between 31 and 180 days	134	151
Past due between 181 and 365 days	6	28
Past due by more than 1 year	52	45
Total Trade & Other Receivables	1,294	1,143

Ageing of individually impaired Trade and Other Receivables

At balance date, rates debtors representing financial assets with a nominal value of \$111,000 (2021-22: \$111,000) were impaired. The amount of the provision raised against these debtors was \$111,000 (2021-22: \$111,000). The individually impaired debtors relate to rates that 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:

	2023 \$'000	2022 \$'000
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	111	111
Total Trade & Other Receivables	111	111

Liquidity risk

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

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

To help reduce these risks we:

- have a liquidity policy which targets a minimum and average level of cash and cash equivalents to be maintained;
- have readily accessible standby facilities and other funding arrangements in place;
- have a liquidity portfolio structure that requires surplus funds to be invested within various bands of liquid instruments;
- monitor budget to actual performance on a regular basis; and
- set limits on borrowings relating to the percentage of loans to rate revenue and percentage of loan principal repayments to rate revenue.

The Council's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The table below lists the contractual maturities for non-lease Financial Liabilities. For lease liabilities refer to Note 7.4.

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

2023	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	2,567	-	-	-	-	2,567	2,567
Trust funds and deposits	441	-	44	-	-	485	485
Interest-bearing loans and borrowings	6,329	-	-	356	4,490	11,175	11,175
Total financial liabilities	9,337	-	44	356	4,490	14,227	14,227

2022	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	2-5 years \$'000	>5 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Trade and other payables	2,261	-	-	-	-	2,261	2,261
Trust funds and deposits	524	-	95	-	-	619	619
Interest-bearing loans and borrowings	-	-	-	6,250	5,000	11,250	11,250
Total financial liabilities	2,785	-	95	6,250	5,000	14,130	14,130

(e) 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 (AUD).

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			
		-1.0%		1.00%	
		-100 basis points		+100 basis points	
2023	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	5,936	(59)	(59)	59	59
Trade and other receivables	1,294	(13)	(13)	13	13
Investments	4,500	(45)	(45)	45	45
Financial liabilities:					
Interest-bearing loans and borrowings	11,175	(112)	(112)	112	112

		Interest rate risk			
		-1.0%		1.00%	
		-100 basis points		+100 basis points	
2022	\$'000	Profit \$'000	Equity \$'000	Profit \$'000	Equity \$'000
Financial assets:					
Cash and cash equivalents	1,456	(15)	(15)	15	15
Trade and other receivables	1,144	(11)	(11)	11	11
Investments	14,500	(145)	(145)	145	145
Financial liabilities:					
Interest-bearing loans and borrowings	11,250	(113)	(113)	113	113

Note 9.11 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
 - Buildings
 - Roads, including footpaths & cycleways
 - Bridges
 - Other 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 at 30 June 2023.

The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for Council infrastructure assets, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

As at 30 June 2023

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	30,661	30,661
Land	6.1	-	23,771	-	23,771
Land under roads	6.1	-	-	25,542	25,542
Land Improvements	6.1	-	-	8,971	8,971
Buildings	6.1	-	-	29,957	29,957
Roads, bridges, footpaths & cycleways	6.1	-	-	229,164	229,164
Drainage	6.1	-	-	37,189	37,189
		-	23,771	361,484	385,255

As at 30 June 2022

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Investment in water corporation	5.2	-	-	29,793	29,793
Land	6.1	-	23,751	-	23,751
Land under roads	6.1	-	-	24,715	24,715
Land Improvements	6.1	-	-	7,326	7,326
Buildings	6.1	-	-	24,623	24,623
Roads, bridges, footpaths & cycleways	6.1	-	-	114,469	114,469
Drainage	6.1	-	-	31,559	31,559
		-	23,751	232,485	256,236

Transfers between levels of the hierarchy

Council's policy is to recognise transfers in and out of the fair value hierarchy levels as at the end of the reporting period.

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(b) **Highest and best use**

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**

Investment in water corporation

Refer to Note 5.2 for details of valuation techniques used to derive fair values.

Land

Land fair values were revalued as at 1 July 2021 by based on fresh valuations issued by the Valuer-General. Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes, which is restricted in use under current planning provisions. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant input into this valuation approach is price per square metre.

Land under roads

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

Buildings

Building assets were revalued as at 30 June 2023 by Council Engineering Officers.

Where Council buildings are of a specialist nature and there is no active market for the assets, the fair value was determined on the basis of replacement with a new asset having similar service potential. The gross current values were derived from reference to market data for recent projects and costing guides.

In determining the level of accumulated depreciation the asset has been disaggregated into significant components which exhibit useful lives. Allowance has been made for the typical asset life cycle and renewal treatments of each component, residual value at the time the asset is considered to be no longer available for use.

While the unit rates based on square metres can be supported by market evidence (level 2), the estimates of residual value and useful life that are used to calculate accumulated depreciation comprise unobservable inputs (level 3). These other inputs are not significant to the overall valuation.

Infrastructure assets

All Council infrastructure assets were fair valued using written down current replacement cost. This valuation comprises the asset's current replacement cost (CRC) less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset. Council first determined the gross cost of replacing the full service potential of the asset and then adjusted this amount to take account of the expired service potential of the asset.

CRC was measured by reference to the lowest cost at which the gross future economic benefits of the asset could currently be obtained in the normal course of business. The resulting valuation reflects the cost of replacing the existing economic benefits based on an efficient set of modern equivalent assets to achieve the required level of service output.

The unit rates (labour and materials) and quantities applied to determine the CRC of an asset or asset component were based on the assumption 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

The calculation of CRC involves a number of inputs that require judgement and are therefore classed as unobservable. While these judgements are made by qualified and experienced staff, different judgements could result in a different valuation. The table at (d) below summarises the effect that changes in the most significant unobservable inputs would have on the valuation.

The methods for calculating CRC are described under individual asset categories below.

Roads, including footpaths & cycleways

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads and collector / commercial or residential roads. Urban roads are managed in segments according the typical street block, while rural roads are managed in segments according to changes in key characteristics such as road width, or date of sealing. All road segments are then componentised into formation, sub-pavement, pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

Roads, footpaths & cycleways were revalued as at 30 June 2023 by Council Engineering Officers following the method described below.

Note 9.11 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. Council assumes that pavements are constructed to depths of; 400mm (200mm sub-base plus 200mm base-course) for urban collector / commercial roads; 350mm (150mm sub-base and 200mm base course) for rural collector / commercial roads; 300mm (150mm sub-base and 150mm base course) for urban residential and rural residential roads; and 200mm (100mm sub-base and 100mm wearing surface) for unsealed roads. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the average of completed similar projects over the last few years.

Bridges

A full valuation of bridges assets was undertaken as at 30 June 2023 by Council Engineering Officers. Each bridge is assessed individually and componentised into sub-assets representing the deck and sub-structure. The valuation is based on the material type used for construction and the deck and sub-structure area.

Drainage

A full valuation of drainage assets was undertaken as at 30 June 2023 by Council Engineering Officers. Similar to roads, stormwater and drainage assets are managed in segments; pits and pipes being the major components.

Consistent with roads, Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment and that a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the unit price for the component type. For pipes, the unit price is multiplied by the asset's length. The unit price for pipes is based on the construction material as well as the depth the pipe is laid.

Other Infrastructure

Other infrastructure is not deemed to be significant in terms of Council's Statement of Financial Position.

(d) Unobservable inputs and sensitivities

Asset / liability category*	Carrying amount (at fair value) \$'000	Key unobservable inputs *	Expected range of inputs	Description of how changes in inputs will affect the fair value
Investment in water corporation	\$30,661	refer to note 5.2		
Land under roads	\$25,542	Adjustments for englobo (undeveloped and/or unserviced) characteristics, access rights, private interests of other parties and entitlements of infrastructure assets and services	The Valuer General does not disclose the range of adjustments	The higher the adjustment, the lower the fair value
Buildings	\$29,957	estimates of residual value and useful life	Residual values - nil Useful life - 20-120 years	The higher the residual value, the higher the fair value. The higher the useful life, the higher the fair value
Roads, bridges, footpaths and cycleways	\$229,164	estimates of residual value and useful life	Residual values - nil Useful life - 3-204 years	The higher the residual value, the higher the fair value. The higher the useful life, the higher the fair value
Drainage	\$37,189	estimates of residual value and useful life	Residual values - nil Useful life - 50-80 years	The higher the residual value, the higher the fair value. The higher the useful life, the higher the fair value

*There were no significant inter-relationships between unobservable inputs that materially affect fair values.

(e) Changes in recurring level 3 fair value measurements

The changes in level 3 property plant and equipment assets with recurring fair value measurements are detailed in note 6.1 (Property, infrastructure, plant and equipment). Investment in water corporation, which is classified as level 3 has been separately disclosed in note 5.2.

There have been no transfers between level 1, 2 or 3 measurements during the year.

(f) **Valuation processes**

Council's current policy for the valuation of property, infrastructure, plant and equipment, investment in water corporation and investment property (recurring fair value measurements) is set out in notes 5.2 and 6.1 respectively.

Non-recurring fair value measurements are made at the point of reclassification by a registered valuer.

(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.

The fair value of borrowings disclosed in note 8.1 equates to the carrying amount as the carrying amount approximates fair value (level 2).

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

Note 9.12 Events occurring after balance date

- (a) There were no subsequent events that have impacted the financial position and results of operations of Council as at and for the year ended 30 June 2023.

Note 10 Other matters

Note 10.1 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:

Councillors	Councillor Peter Freshney - Mayor (2011 - current)
	Councillor Vonette Mead - Deputy Mayor (Nov 2018 - current)
	Councillor Garry Sims (1994 - current)
	Councillor Graeme Brown (2014 - current)
	Councillor Gerrad Wicks (2014 - current)
	Councillor Sommer Metske (Nov 2018 - current)
	Councillor Jacki Martin (Nov 2022 - current)
	Councillor Claudia Baldock (Nov 2022 - current)
	Councillor David Fidler (Nov 2022 - current)
	Councillor Mike McLaren (1999-2002 and 2003 - Oct 2022)
	Councillor Lesley Young (2009 - Oct 2022)
	Councillor Shayne (Cush) Allison (Nov 2018 -Oct 2022)

General Manager Gerald Monson (July 2007 - current)

(ii) Councillor Remuneration

2023

Position	Period	Short term employee benefits			Expenses ²	Total allowances and expenses section 72
		Allowances	Vehicles ¹	Total Compensation AASB 124		
		\$	\$	\$	\$	\$
Mayor	Full Year	48,384	-	48,384	10,551	58,935
Deputy Mayor	Nov 2022- Jun 2023	22,728	-	22,728	2,675	25,403
Councillors	Full Year	101,090	-	101,090	7,323	108,413
Total		172,202	-	172,202	20,549	192,751

2022

Position	Period	Short term employee benefits			Expenses ²	Total allowances and expenses section 72
		Allowances	Vehicles ¹	Total Compensation AASB 124		
		\$	\$	\$	\$	\$
Mayor	Full Year	46,760	-	46,760	1,412	48,171
Deputy Mayor	Full Year	26,147	-	26,147	1,018	27,165
Councillors	Full Year	94,040	-	94,040	4,576	98,616
Total		166,947	-	166,947	7,006	173,953

¹ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

² Section 72(1)(b) of the *Local Government Act 1993* requires the disclosure of expenses paid to Councillors.

(iii) Key Management Personnel Remuneration

2023 Remuneration band	Number of employees	Short term employee benefits				Post employment benefits		Non-monetary Benefits ⁷	Total
		Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super-annuation ⁵	Termination Benefits ⁶		
		\$	\$	\$	\$	\$	\$		
\$180,001 - \$200,000	2	313,138	-	31,645	-	19,439	-	6,871	371,093
\$240 000 - \$260 000	1	209,880	-	16,274	-	26,235	-	4,874	257,263
Total		523,018	-	47,919	-	45,674	-	11,745	628,356

Less key management personnel services hired to Kentish Council (estimated at 1.35 FTE)	(286,104)
Add key management personnel services hired from Kentish (estimated 1.1 FTE)	182,537
Net cost of key management personnel services 2023	524,790

2022 Remuneration band	Number of employees	Short term employee benefits				Post employment benefits		Non-monetary Benefits ⁷	Total
		Salary ¹	Short-term Incentive Payments ²	Vehicles ³	Other Allowances and Benefits ⁴	Super-annuation ⁵	Termination Benefits ⁶		
		\$	\$	\$	\$	\$	\$		
\$160,001 - \$180,000	2	252,412	-	31,849	-	16,485	-	39,904	340,650
\$240 001 - \$260 000	1	199,107	-	16,274	-	26,833	-	16,917	259,131
Total		451,519	-	48,123	-	43,318	-	56,821	599,781

Less key management personnel services hired to Kentish Council (estimated at 1.35 FTE)	(274,092)
Add key management personnel services hired from Kentish (estimated 1.1 FTE)	182,537
Net cost of key management personnel services 2022	508,227

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

² Short term incentive payments are non-recurrent payments which depend on achieving specified performance goals within specified timeframes. These payments are capped at 15% of base salary. [This includes such items as retention bonuses in culmination with termination.]

³ Includes total cost of providing and maintaining vehicles provided for private use, including registration, insurance, fuel and other consumables, maintenance cost and parking (including notional value of parking provided at premises that are owned or leased and fringe benefits tax).

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

⁵ Superannuation means the contribution to the superannuation fund of the individual.

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

⁷ Non-monetary benefits include annual and long service leave movements and non-monetary benefits (such as housing, subsidised goods or services etc).

⁸ Key management personnel are hired from and to Kentish Council as required.

(iv) Remuneration Principles

Councillors

Councillor allowances and expenses are paid in accordance with section 42 and 43 of the Local Government (General) Regulations 2015

Executives

Remuneration levels for key management personnel are set in accordance with market based salaries relative to the responsibilities and accountability of the position.

The employment terms and conditions of senior executives are contained either in council's Enterprise Agreement or 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.

(v) Transactions with associates

Council's interests in associates is detailed in note 5.1

The following transactions occur with Dulverton Regional Waste Management Authority

<i>Nature of the transaction</i>	<i>Amount of the transactions during the year</i>	<i>Outstanding balances, including commitments at year end</i>	<i>Terms and conditions</i>	<i>Provisions for doubtful debts related outstanding balances</i>	<i>The expense recognised during the period relating to bad or doubtful debts due from related parties</i>
<i>Waste disposal services (1)</i>	\$912,873	\$66,955	<i>30-day terms on invoices</i>	\$0	\$0
<i>National Taxation Equivalent Regime (2)</i>	\$96,218	\$0	<i>As per section 71 of the Government Business Enterprises Act 1995</i>	\$0	\$0
<i>Dividends (3)</i>	\$74,250	\$0	<i>As determined by the Board of Dulverton Waste management Authority</i>	\$0	\$0

¹ Council incurs gate fees for disposal of waste as part of its kerbside waste collection services and disposal of waste transferred from its waste transfer stations. Amounts are payable monthly.

² As part owner of the Dulverton Regional Waste management Authority, council receives quarterly income tax equivalent payments from the authority.

³ As part owner of the Dulverton Regional Waste Management Authority, council receives dividends payments as declared by the board of the authority.

(iv) **Transactions with related parties**

During the period Council entered into the following transactions with related parties.

<i>Nature of the transaction</i>	<i>Amount of the transactions during the year</i>	<i>Outstanding balances, including commitments at year end</i>	<i>Terms and conditions</i>	<i>Provisions for doubtful debts related outstanding balances</i>	<i>The expense recognised during the period relating to bad or doubtful debts due from related parties</i>
<i>Commercial Lease - reimbursement of utilities ⁽¹⁾</i>	\$3,310	\$3,310	<i>30-day terms on invoices</i>	\$0	\$0
<i>Membership contributions - Cradle Coast Authority (CCA) ⁽²⁾</i>	\$107,817	\$0	<i>30-day terms on invoices</i>	\$0	\$0
<i>Telephone cost reimbursements - Cradle Coast Authority (CCA)</i>	\$13,524	\$0	<i>30-day terms on invoices</i>	\$0	\$0
<i>I-pad replacement - Cradle Coast Authority (CCA)</i>	\$11,340	\$0	<i>30-day terms on invoices</i>	\$0	\$0

¹ Council leased commercial premises to related parties of Key Management Personnel during 2020-21. The terms and conditions under the lease agreements were based on normal rates for such leases and payments were due and payable under normal payment terms.

² With membership on the member representatives group, council has significant influence over the operations of Cradle Coast Authority. Council pays membership fees to CCA quarterly

In accordance with s84(2)(b) of the *Local Government Act 1993*, no interests have been notified to the General Manager in respect of any body or organisation with which the Council has major financial dealings.

(v) **Loans and guarantees to/from related parties**

The aggregate amount of loans in existence at balance date that have been made, guaranteed or secured by the council to a related party was nil.

(vi) **Commitments to/from related parties**

The aggregate amount of commitments in existence at balance date that have been made, guaranteed or secured by the council to a related party was nil.

(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 swimming pool

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 10.2 Special committees and other activities

The Council has established a number of Special Committees under section 24 and a controlling authority under section 29 of the *Local Government Act 1993* to manage Council facilities on its behalf. These Special Committees and Controlling Authority do not have separate legal identity to Council and their income, expenditure, assets and liabilities are included in Council's Statement of Comprehensive Income and Statement of Financial Position.

2023

Special Committees and Controlling Authority of Council include Axeman's Hall of Fame Management Committee, Banksia Facilities Management Committee, Bells Parade Development Committee, Elderly Persons Units Advisory Committee, Latrobe Cemetery Committee, Latrobe and Districts Youth Centre Management Committee, Latrobe Council Economic Development Committee, Latrobe Sport and Recreation Management Committee, Latrobe Tree Planting Committee, Moriarty Hall Committee, Port Sorell Advisory Committee, Port Sorell Caravan Park Committee and the Port Sorell Memorial Hall Controlling Authority.

Council is also a member of two Joint Authorities, the Cradle Coast Authority and Dulverton Regional Waste Management Authority. The Council is a member of the Mersey Regional Emergency Management Committee.

2022

Special Committees and Controlling Authority of Council include Axeman's Hall of Fame Management Committee, Banksia Facilities Management Committee, Bells Parade Development Committee, Elderly Persons Units Advisory Committee, Latrobe Cemetery Committee, Latrobe and Districts Youth Centre Management Committee, Latrobe Sport and Recreation Management Committee, Latrobe Tree Planting Committee, Moriarty Hall Committee, Port Sorell Advisory Committee, Port Sorell Caravan Park Committee and the Port Sorell Memorial Hall Controlling Authority.

Council is also a member of two Joint Authorities, the Cradle Coast Authority and Dulverton Regional Waste Management Authority. The Council is a member of the Mersey Regional Emergency Management Committee.

Note 10.3 Other significant accounting policies and pending accounting standards

(a) Taxation

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

Goods and services tax (GST)

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

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

(b) Impairment of non-financial assets

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

(c) Allocation between current and non-current

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

(d) Financial guarantees

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

(e) Contingent assets, contingent liabilities and commitments

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

Commitments are not recognised in the Statement of Financial Position. Commitments are disclosed at their nominal value inclusive of the GST payable.

(f) Budget

The estimated revenue and expense amounts in the Statement of Other Comprehensive Income represent original 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 Public Sector Entities.

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 assets 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 and 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 on or 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.

Note 10.4 Significant Business Activities

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

	Port Sorell Caravan Park		Camp Banksia	
	2023	2022	2023	2022
	\$'000	\$'000	\$'000	\$'000
<i>Revenue</i>				
User fees	625	540	-	257
Interest	-	-	-	-
Other income	-	-	-	-
Total Revenue	625	540	-	257
<i>Expenditure</i>				
<i>Direct</i>				
Employee benefits	10	12	-	46
Materials and services	302	234	-	108
Other expenses	10	6	-	18
<i>Indirect</i>				
Engineering & Administration	56	56	-	71
Total Expenses	378	308	-	243
<i>Notional cost of free services received</i>				
<i>Capital Costs</i>				
Depreciation and amortisation	36	40	-	71
Opportunity cost of capital	113	123	-	245
Total Capital Costs	149	163	-	316
<i>Competitive neutrality adjustments</i>				
Rates and land tax	10	-	-	-
Loan guarantee fees	-	-	-	-
	10	-	-	-
<i>Calculated Surplus/(Deficit)</i>	98	69	-	301
Tax equivalent rate	30%	30%	30%	30%
Taxation equivalent	29	21	-	90
Competitive neutrality costs	39	21	-	90

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 activities defined above are considered significant business activities. Camp Banksia did not operate for the 2023 financial year due to redevelopment activities. Competitive neutrality costs include notional costs i.e. income tax equivalent, rates and loan guarantees. In preparing the information disclosed in relation to significant business activities, the following assumptions have been applied:

The income tax rate is 30%

The return on capital is 5% (2022, 5%)

Note	10.5 Management indicators	Benchmark	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(a)	Underlying surplus or deficit					
	Net result for the year		9,375	830	8,937	883
	Less non-operating income					
	Contributions non-monetary assets		(1,526)	(3,326)	(7,632)	(1,309)
	Contributions - cash		(78)	(105)	(49)	(639)
	State Government Payroll Tax Waiver-COVID 19		-	-	-	(196)
	Grants specifically for new/upgraded assets		(8,948)	(2,361)	(648)	(158)
	Grants for renewal of assets		-	(311)	(311)	(311)
	Grants received in advance - current year		(2,350)	(1,533)	(908)	(877)
	Grants received in advance - prior year		1,533	908	877	844
	Disaster recovery reimbursements		(227)			
	Add non-operational expenses					
	Disaster recovery costs		409			
	Additional costs due to COVID 19		-	-	-	73
	Underlying surplus/deficit		<u>(1,812)</u>	<u>(5,898)</u>	<u>266</u>	<u>(1,690)</u>

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

(b)	Underlying surplus ratio					
	<u>Underlying surplus or deficit</u>		<u>(1,812)</u>	<u>(5,898)</u>	<u>266</u>	<u>(1,690)</u>
	Recurrent income*		16,531	15,523	13,420	12,510
	Underlying surplus ratio %	0%	-11%	-38%	2%	-14%

This ratio serves as an overall measure of financial operating effectiveness.

(c)	Net financial liabilities					
	Liquid assets less		12,503	17,664	14,199	10,645
	total liabilities		<u>34,388</u>	<u>34,015</u>	<u>24,575</u>	<u>18,644</u>
	Net financial liabilities	0	<u>(21,885)</u>	<u>(16,351)</u>	<u>(10,376)</u>	<u>(7,999)</u>

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets

(d)	Net financial liabilities ratio					
	<u>Net financial liabilities</u>		<u>(21,885)</u>	<u>(16,351)</u>	<u>(10,376)</u>	<u>(7,999)</u>
	Recurrent income*		16,531	15,523	13,420	12,510
	Net financial liabilities ratio %	0% - (50%)	-132%	-105%	-77%	-64%

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

(e) **Asset consumption ratio**

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

<i>Transport Infrastructure</i>						
	<u>Fair value (Carrying amount)</u>		<u>229,164</u>	<u>114,469</u>	<u>102,203</u>	<u>96,250</u>
	Current replacement cost (Gross)		287,363	163,813	145,458	137,900
	Asset consumption ratio %		80%	70%	70%	70%
<i>Buildings</i>						
	<u>Fair value (Carrying amount)</u>		<u>29,957</u>	<u>24,623</u>	<u>24,043</u>	<u>24,216</u>
	Current replacement cost (Gross)		64,614	54,295	50,581	50,092
	Asset consumption ratio %		46%	45%	48%	48%
<i>Drainage</i>						
	<u>Fair value (Carrying amount)</u>		<u>37,189</u>	<u>31,559</u>	<u>25,924</u>	<u>23,841</u>
	Current replacement cost (Gross)		53,064	43,199	35,823	33,324
	Asset consumption ratio %		70%	73%	72%	72%

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

Note	10.5	Management indicators (cont.)	2023 \$'000	2022 \$'000	2021 \$'000	2020 \$'000
(f) Asset renewal funding ratio						
An asset renewal funding ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.						
<i>Transport Infrastructure</i>						
		<u>Projected capital funding outlays**</u>	6,241	13,548	14,081	15,180
		Projected capital expenditure funding***	8,257	8,733	9,720	11,524
		Asset renewal funding ratio %	90-100% 76%	155%	145%	132%
<i>Buildings</i>						
		<u>Projected capital funding outlays**</u>	3,718	7,251	4,365	4,013
		Projected capital expenditure funding***	0	18	41	76
		Asset renewal funding ratio %	90-100% n/a	40283%	10646%	5280%
<i>Drainage</i>						
		<u>Projected capital funding outlays**</u>	353	208	236	236
		Projected capital expenditure funding***	153	153	153	170
		Asset renewal funding ratio %	90-100% 231%	136%	155%	139%

** 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.

(g) Asset sustainability ratio

<u>Capex on replacement/renewal of existing assets</u>	5,783	2,226	1,976	998
Annual depreciation expense	3,842	3,850	3,388	3,327
Asset sustainability ratio %	100% 151%	58%	58%	30%

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

2023	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
Roads and Bridges	780	193	973
Stormwater and drainage	33	10,291	10,324
Buildings etc	4,761	21	4,782
Land Improvements	41	818	859
Land	35.00	636	671
Plant, Equipment, Other	133	150	283
Total	5,783	12,109	17,892

2022	Capital renewal expenditure \$'000	Capital new /upgrade expenditure \$'000	Total Capital Expenditure \$'000
Roads and Bridges	1,340	962	2,302
Stormwater and drainage	31	3,419	3,450
Buildings etc	513	201	714
Land Improvements	203	764	967
Land	0	52	52
Plant, Equipment, Other	139	145	284
Total	2,226	5,543	7,769

Certification of the Financial Report

The financial report presents fairly the financial position of the Latrobe 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.



Gerald Monson
General Manager

Date : 19 February 2024