



HUON VALLEY COUNCIL

2014-2015

ANNUAL REPORT

HUON VALLEY COUNCIL 2014-15 ANNUAL REPORT

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The Huon Valley Council welcomes feedback on its annual report.
Please direct comments to:
hvc@huonvalley.tas.gov.au or Huon Valley Council, 40 Main Street, Huonville, 7109

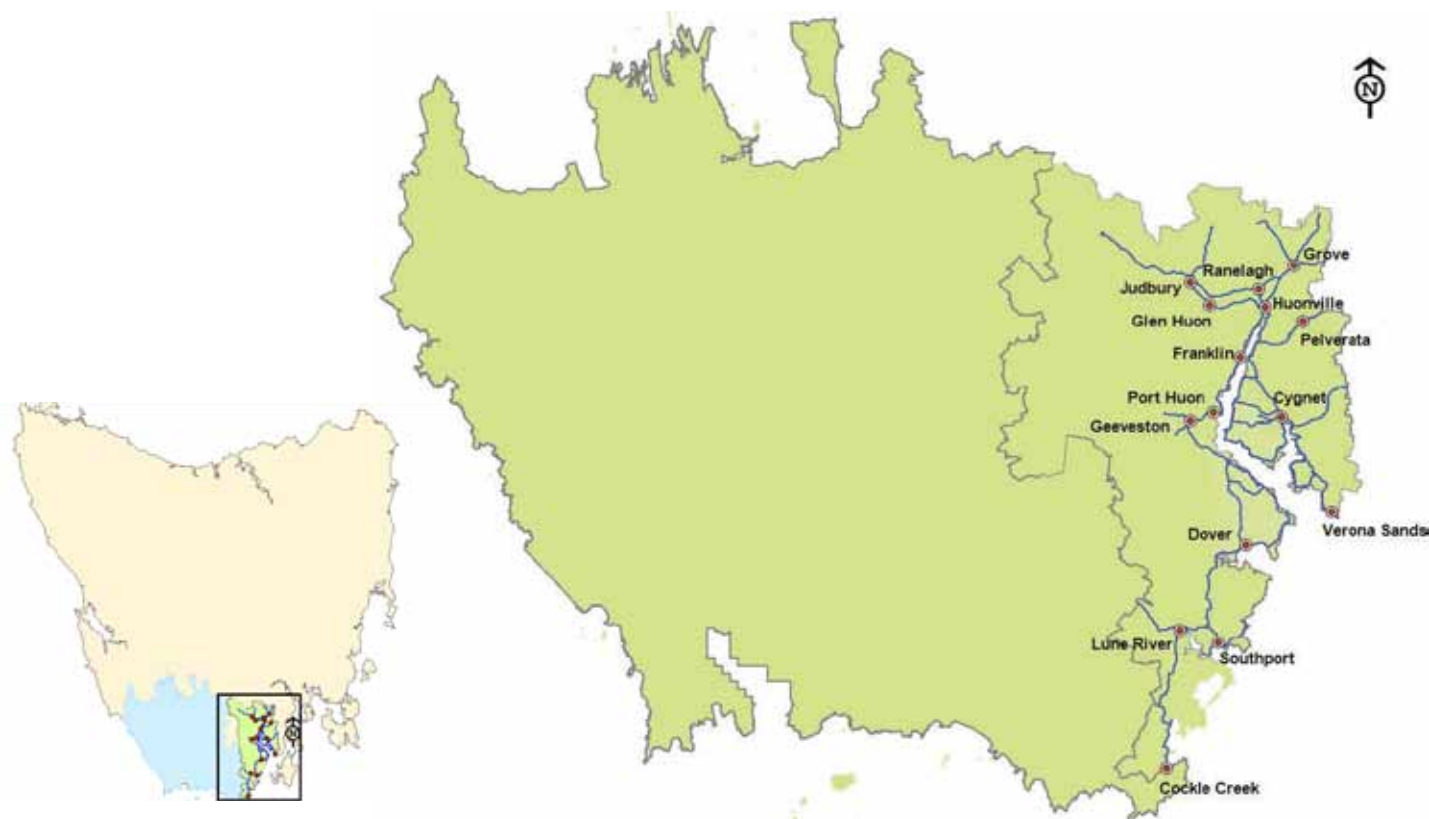
Contents

About us	
Our region	4
Our commitment	5
From the Mayor	6
Your Council	8
From the General Manager	12
Council structure	13
Financial snapshot	14
At a glance	16
Implementation of the Annual Plan	19
A sense of place	20
A dynamic economy	25
A connected and thriving community	27
A service orientation	34
A high-performance organisation	39
Statutory reports	45
Financial statements	55
List of photographs	94



ABOUT US

Declared a municipal area	1993
Area	5,497 km ²
Major industries	aquaculture, fishing, agriculture, forestry, tourism
Population	16,020 (ABS 2012)
Persons aged <14 years	3,149
Persons aged 15-34 years	3,191
Persons aged 35-64 years	7,041
Persons aged 65 years ⁺	2,639
Median age	43 years
Median total household income	\$826/week (ABS 2014)
Main population areas	Huonville, Cygnet, Dover, Franklin, Geeveston
Electors	11,799 (as at September 2014)
Rateable properties	10,426
Council-operated facilities	
Sports centres	2
Swimming pools	2
Medical centres	3
Early learning and care centres	3
Outside school hours care	1
Waste transfer sites	4
Visitor Information Centre	1



Our commitment

Our vision

From Sleeping Beauty to the Southern Ocean, prosperous, vibrant communities in the Huon Valley, live, work and learn together, enjoying beautiful rural landscapes, waterways and a healthy natural environment

Our mission

Our mission is to work in partnership with the community and other stakeholders to improve the quality of life for the people in the Huon Valley, by investing in a dynamic, sustainable and equitable future

Our values

In all our dealings we will:

- be open, fair and honest
- respect our people, land and future
- embrace diversity and new ideas
- pursue community cohesion

Our strategic focus areas

A sense of place

The essence of the Huon Valley is the combination of its natural environment and the patchwork of towns and settlements that support communities who draw their inspiration and lifestyle from natural, cultural and heritage connections.

A dynamic economy

Future prosperity and jobs are built on the creative and sustainable interaction of the Valley's rich and diverse natural resources with the ingenuity of community, companies and individuals and their connectedness to the values of the Huon Valley brand.

A connected and thriving community

The spirit of community and its partnership with the Council creates a tangible and special connection that supports cohesion, a sense of wellbeing, and shared values that promote healthy lifestyles and the delivery of services when needed.

A service orientation

Customers and community are at the centre of the service system and services of the Council reflect genuine community collaboration, best practice delivery and process integrity.

A high performance organisation

The Huon Valley Council effectively participates in the development of local government in Tasmania and is widely regarded for its leadership, professionalism, innovation and quality of service delivery.

From the Mayor

It is my pleasure to present to you the 2014-15 Huon Valley Council Annual Report. Huon Valley Council prides itself on delivering a broad range of services to the community while remaining financially sustainable.

We have implemented the Financial Management Strategy and the Long Term Financial Plan to ensure Council can deliver the services the community requires.

The Council's financial results for 2014-15 met the objectives set out in the Long Term Financial Plan and achieved all of the benchmarks the Auditor-General uses in assessing the Council's sustainability.

All of this has been achieved despite a reduction in Federal Government funding. Council received \$3,190,256 in Commonwealth Financial Assistance Grants for the 2014-15 year. These funds are vital to allow the continued delivery of services and infrastructure. The Huon Valley Council supports the Australian Local Government Association's campaign to restore indexation in the Financial Assistance Grants.

The Huon Valley Interim Planning Scheme 2015 was submitted to the Minister including the planning scheme maps for the new scheme so that it can replace the Council's current planning scheme during 2015 to allow sustainable development to enhance the municipal area.

During the year a number of capital works projects were completed, including Stage One of the Franklin Foreshore beautification program and the re-sealing of Ranelagh Street.

Four bridges were renewed or replaced and the Huonville Dog exercise park was completed and has had excellent patronage. More than 250 people took part in the Inaugural Huon Valley Million Paws Walk held at Huonville Recreation Ground in conjunction with the RSPCA

Council was also pleased complete Stage One of the Wilmot Road walking track from Huonville to Ranelagh. This project will benefit the many pedestrians and cyclists who use this route and Council hopes it will also encourage more people to exercise and enjoy the outdoors.

Council continues to partner with relevant stakeholders to deliver valuable programs in the Valley catering for all ages. In partnership with Natural Resource Management (NRM) South we completed the Coastal Hotspots project and held bushfire preparedness workshops and commenced a joint Huon Valley-Kingborough Council plant propagation project. We continued our partnership with NRM South by hosting a Project Officer at Council.

Our Youth Services Unit was successful in its application for Tasmanian Community Grant funding to establish a youth outreach program 'Mobile Space for Young People.'

Our Rural Health Unit held a successful Seniors Expo which attracted more than 400 people. More than 50 service providers were present to provide advice and information about living a healthy life. The unit continued to hold free talks for members of the community to learn more about various health topics.

Tourists are continuing to enjoy the many attractions and experiences on offer in the Huon Valley. Our Visitor Information Centre saw an increase in business with 43,119 people visiting the centre in 2014-15, compared with 40,449 the previous year. More than 40,000 people visited the Huon Trail website.



Council initiated the Huon Valley BUY LOCAL Christmas 2014 campaign in conjunction with the Huon Valley Business Enterprise Centre in an effort to encourage more locals to shop locally and support local businesses.

Council's inaugural Australia Day celebrations were a great success with more than 1100 people enjoying the free breakfast and festivities on the banks of the Huon River.

Huon Valley Council's Access Strategy was endorsed by Council in December. The strategy will enable the Council to better understand the issues facing people with a disability and clarifies the Council's role in addressing these issues.

Council also adopted a new Community Engagement Framework, which will better direct community engagement. The new framework enables broader and more accessible engagement with the community.

I would like to acknowledge the former Mayor and Councillors who served until the Council elections last October for their work in furthering the Huon Valley brand.

I would also like to acknowledge the work of all members of Council committees and thank you for your dedication and acknowledge and thank the many community organisations that council has worked with in delivering valuable services and contributions to our community.

Finally, I would also like to thank the general manager, managers and all staff for your work and dedication on behalf of Council over the last year.



Peter Coad
Mayor



Your Council

Councils are created by a statute of Parliament and possess only those powers created by the State Parliament. All councils in Tasmania are governed by the *Local Government Act 1993*.

Huon Valley Council holds its monthly meetings in the Council Chambers at 40 Main Street, Huonville. Members of the public are welcome to attend.

The Council operates one internal committee and a portfolio system. The portfolio system is aligned to the Council's Strategic Plan and its program areas.

The councillors listed are those who held office during the 2014-15 financial year. Council elections were held in October 2014.

For contact details of current councillors, please refer to the Huon Valley Council website. In addition, all councillors can be contacted via hvc@huonvalley.tas.gov.au.



CR PETER COAD
MAYOR

Portfolios:
Information Technology
TasmaNet, digital readiness, Council's computer systems
Finance & Risk
Finance & budgets, financial planning, risk management, asset management

CR IAN PAUL
DEPUTY MAYOR
(from OCT 14)

Portfolios:
Emergency Management & Community Safety
SES, community recovery, police, crime prevention
Transportation
Roads, bridges, footpaths



CR BRUCE HERON

Portfolios:
Recreation
Sports centres, swimming pools, sporting groups, marine facilities, playgrounds, cemeteries
Rural Health
Doctors, medical centres, health promotion

CR LIZ SMITH
Portfolios:
Environmental Management
Environmental health, natural resource management, Landcare
Parks & Property Management
Parks & reserves, picnic facilities, public toilets, halls, Council buildings, walkways





CR MIKE WILSON
DEPUTY MAYOR (to OCT 14)

Portfolios:

Economic Development

Business development,
market, tourism development

Children's Services & Education

Childcare centres, outside
school hours care, early
intervention, parenting
courses and support

CR ROSALIE WOODRUFF

Portfolio:

Community & Cultural Development

Arts & heritage,
community
development programs

Waste Management

Kerbside collection,
waste transfer stations,
recycling, tip shop



CR LYDIA EASTLEY

Portfolio:

Youth Services

Youth activities, outreach
programs, youth health

Community Relations and Customer Service

Website, advertising,
promotions, Customer
Service Centre, Customer
Service Charter

CR KEN STUDLEY

Portfolio:

Stormwater

development programs

Tourism Promotion

Huon Trail marketing,
other marketing
promotions



CR PAVEL RUZICKA

Portfolio:

Aged Care & Housing

Retirement villages,
seniors' health, equal
access

Development Services

Planning, building,
compliance

CR ROBERT ARMSTRONG
MAYOR (to OCT 14)



CR TONY DUGGAN
(Councillor to OCT 14)



CR AMY ROBERTSON
(Councillor to OCT 14)



CR ROHAN GUDDEN
(Councillor to OCT 14)

Special committees of Council

The Huon Valley Council has the following special committees of Council established under section 24 of the *Local Government Act 1993*:

Advisory committees

*Councillors until Oct 2014

The Council operates a suite of advisory committees that are usually program-area focussed. These committees are chaired by the relevant Council portfolio holder and consist of community members or representatives of identified bodies. These committees are strategic in nature and are involved in either the development of a specific strategy or the implementation of a Council-approved strategy. These committees are charged with the responsibility of the formalising recommendations to Council and have no specific delegation in their own right.

- Access Advisory Committee (Chairs: Cr Robert Armstrong*/Cr Bruce Heron)
- Arts & Heritage Advisory Committee (Chair: Cr Rosalie Woodruff)
- Burtons Reserve Management Advisory Committee (Chairs: Cr Tony Duggan*/Cr Liz Smith)
- Economic Development Advisory Committee (Chair: Cr Mike Wilson)
- Huon Valley Emergency Management Advisory Committee (established under section 22, *Emergency Management Act 2006*. (Chairs: Cr Bruce Heron/Cr Ian Paul)
- Huonville Recreation Area Management Advisory Committee (Chairs: Cr Ian Paul/Cr Bruce Heron)
- Marine Facilities Development Advisory Committee (Chairs: Cr Tony Duggan*/Cr Bruce Heron)
- Natural Resource Management Advisory Committee (Chair: Cr Liz Smith)
- Positive Ageing Advisory Committee (Chairs: Cr Robert Armstrong*/Cr Pav Ruzicka)
- Ranelagh Recreation Area Management Advisory Committee (Chairs: Cr Ian Paul/Cr Bruce Heron)
- Youth Advisory Committee (Chairs: Rohan Gudden*/Cr Lydia Eastley)

Facility management committees (comm.)

The Council establishes management committees to assume responsibility for specific community facilities. These committees consist solely of community members and work with a high degree of autonomy. The Council has developed specific terms of reference for each of the committees and provides them with an annual financial allocation to assist with the operational costs of the facility. The Council undertakes an annual audit of the accounts of each of the committees and a summary of their financial situation is included in the Council's annual financial statement. Each of the committees is required to hold an annual general meeting. The appointment of office bearers elected at each of the AGMs is subsequently endorsed by the Council.

- Cradoc Park Management Comm.
- Dover Oval Clubrooms Management Comm.
- Geeveston Community Hall Management Comm.
- Glen Huon Hall Management Comm.
- Judbury Community Centre Management Comm.
- Pelverata Hall Management Comm.
- Huonville Guide & Scout Hall Management Comm.
- Palais Theatre Management Comm.
- Ranelagh Soldiers Memorial Hall Management Comm.
- Southport Community Centre Management Comm.
- Surges Bay Hall Management Comm.
- Tasmanian Forest Memorial Management Comm.

Council committees

These committees have been established by the Council and consist of councillors. The committee meetings are not open to the public, however the committees have no delegation in their own right and are charged with providing recommendations to the Council. The minutes from the committee meetings are publicly available as an attachment to the Council agenda when considered at an ordinary meeting of Council.

- Finance & Risk Management Committee (Chair: Cr Amy Robertson)
- Governance Committee (Chairs: Cr Robert Armstrong*/Cr Peter Coad)

Informal committees (not special committees)

- Huon Valley/Kingborough Tourism Steering Committee
- Road Safety Working Group

Audit Panel

*Constituted in accordance with **Section 85 of the Local Government Act 1993**, the Audit Panel meets on a regular basis and is structured to assist the Huon Valley Council in fulfilling its corporate governance and oversight responsibilities in relation to financial reports and financial reporting processes, internal control structures, risk management systems (financial and non-financial) and internal and external audit processes. A key benefit of an Audit Panel is that it provides independent assurance on key council activities in these areas.*

- Audit Panel (Independent Chair: Alison Flakemore)

Councillors' attendance at meetings

The following tables detail councillors' attendance at Council meetings, committee meetings and workshops.

	COUNCIL MEETINGS	WORKSHOPS	LEAVE OF ABSENCE approved during the period (inclusive)
NUMBER OF MEETINGS	13	12	
Mayor Robert Armstrong	2 of 4	2 of 4	1 September 2014 – 30 September 2014
Deputy Mayor Mike Wilson**	10	11	27 January 2015 - 27 April 2015
Mayor Peter Coad*	9	8	
Cr Bruce Heron	12	12	18 June 2015 - 30 June 2015
Cr Liz Smith	13	9	
Cr Tony Duggan	4 of 4	3 of 4	
Cr Rosalie Woodruff	12	7	
Cr Rohan Gudden	4 of 4	4 of 4	
Deputy Mayor Ian Paul**	13	9	
Cr Amy Robertson	4 of 4	4 of 4	
Cr Lydia Eastley*	9	6	
Cr Ken Studley*	9	6	
Cr Pavel Ruzicka*	9	8	

*Mayor Coad, Cr Eastley, Cr Studley, Cr Ruzicka were elected in the October 2014 elections.

**Following the October 2014 elections Cr Ian Paul was voted Deputy Mayor and Cr Mike Wilson was elected as a councillor.

HUON VALLEY COUNCIL GOVERNANCE COMMITTEE (six meetings held in 2014-15)

MEMBERS	
Mayor Robert Armstrong*	2
Cr Mike Wilson	6
Cr Rohan Gudden*	3
Mayor Peter Coad	3
Cr Ian Paul	3
Cr Ken Studley	3
Cr Pavel Ruzicka	3

* Councillors until October 2014

HUON VALLEY COUNCIL FINANCE & RISK COMMITTEE (three meetings held in 2014-15)

MEMBERS	
Mayor Robert Armstrong*	1
Cr Mike Wilson	3
Cr Liz Smith	3
Cr Amy Robertson*	2

* Councillors until October 2014

HUON VALLEY COUNCIL AUDIT PANEL (two meetings held in 2014-15)

MEMBERS	
Alison Flakemore (Independent Chair)	2
David Sales (Independent member)	2
Cr Mike Wilson	2
Cr Bruce Heron	2

From the General Manager

I am pleased to report on the considerable success of the Council during the past year. In doing so, I acknowledge the daily efforts of all staff and the support provided by Councillors to create a productive environment.

The Council continued to focus on financial sustainability and the reduction of operating costs whilst delivering a diverse range of services. The focus on sustainability has meant Council has met or exceeded all financial management indicators used by the Auditor General's office as measures of financial sustainability.

More than \$1,000,000 in funding has been sourced for a number of projects throughout the Huon Valley including:-

- Provision of a mobile youth outreach service
- Refurbishment of the Huonville Scout Hall
- Drainage at the Ranelagh recreation Ground
- Upgrading the Cygnet Football Club rooms, including new change rooms
- Replacement of the Kent Beach Road bridge
- Guard rail and line marking on Esperance Coast Road.

The townships in the Huon have township associations that work in collaboration with Council on many projects including the Geeveston Educational cycleway, town beautification projects, the Cygnet historical plaques projects and the Cygnet tree planting project.

This year has also seen the Council being actively involved in a number of new community events including Australia Day on the Huonville foreshore and a regional Million Paws walk. The Council also continues to work in collaboration with community events organisers including the Mid Winter Fest, the Folk Festival and Taste of the Huon.

The Council has also continued to provide sustainable stewardship in relation to the community's \$287 million asset base by ensuring these assets are looked after through 100% cash funding the depreciation on them so that they are able to be renewed. This year's renewal works program is included in the infrastructure section of this report and includes significant renewal works.

The Council continues to operate a range of community services including medical centres in Geeveston, Dover and Cygnet; childcare centres in Huonville, Geeveston and Dover; youth services; rural health initiatives including the extremely well attended Expo and Cuppa Conversations as well as the more traditional Council services.

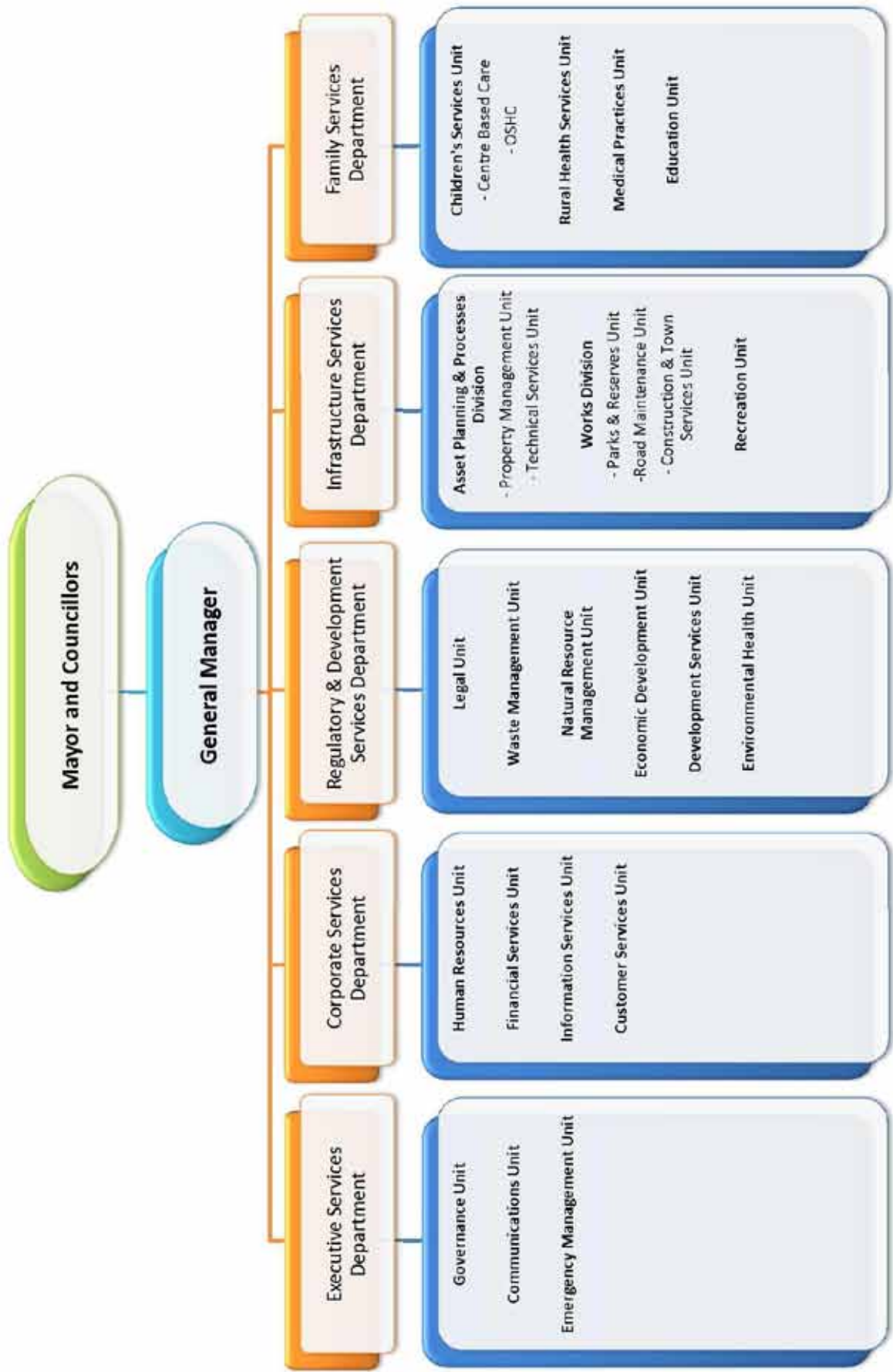
The governance structures of Council were also strengthened prior to the 2014 council elections when Council adopted the Governance Framework and the Good Governance Guide.

On behalf of the executive management team and staff I look forward to working collaboratively with Councillors and the community in the coming years. I would like to take this opportunity to thank those Councillors who completed their term at the October 2014 elections for their support and acknowledge their collaborative approach to continue to build a strong and resilient Council.

Simone Watson
General Manager



Council structure



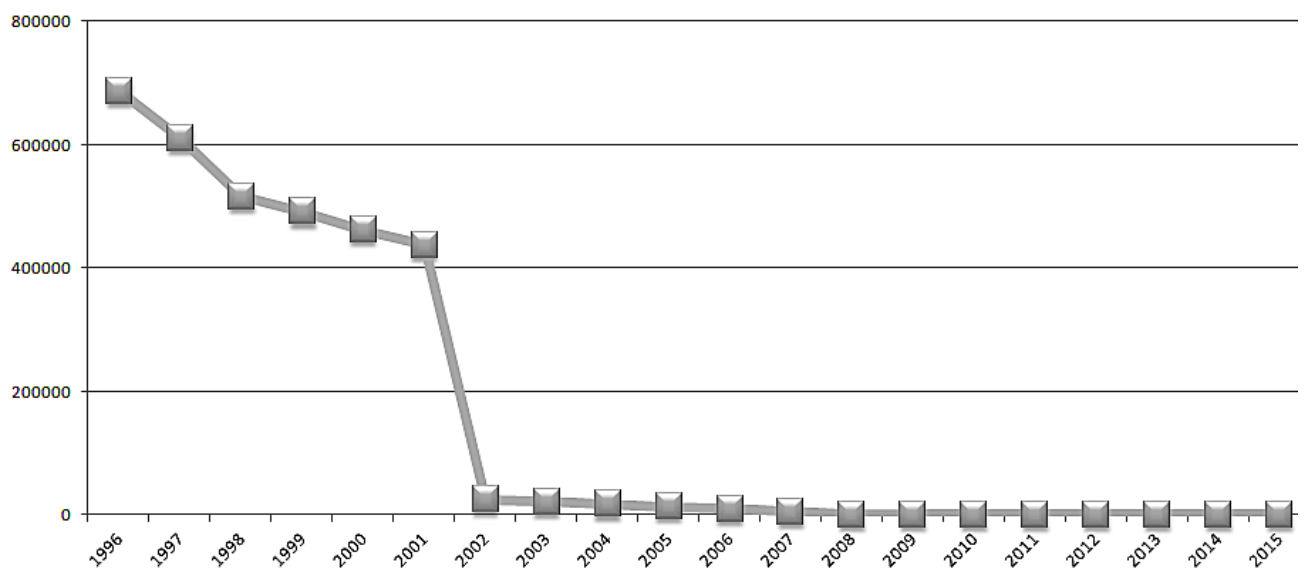
Financial snapshot

The results below provide a snapshot of the Council's financial performance for the past financial year.

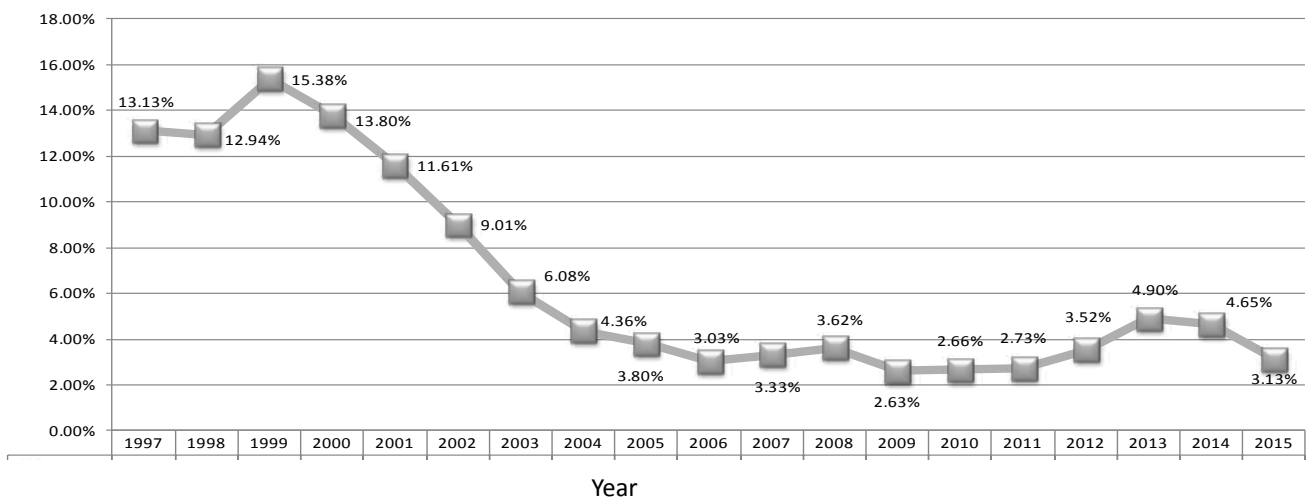
Huon Valley Council is committed to ensuring long-term financial sustainability and delivering quality services.

The Council operates each year with a balanced budget, fully cash funding its depreciation, and remaining debt-free through strong financial management.

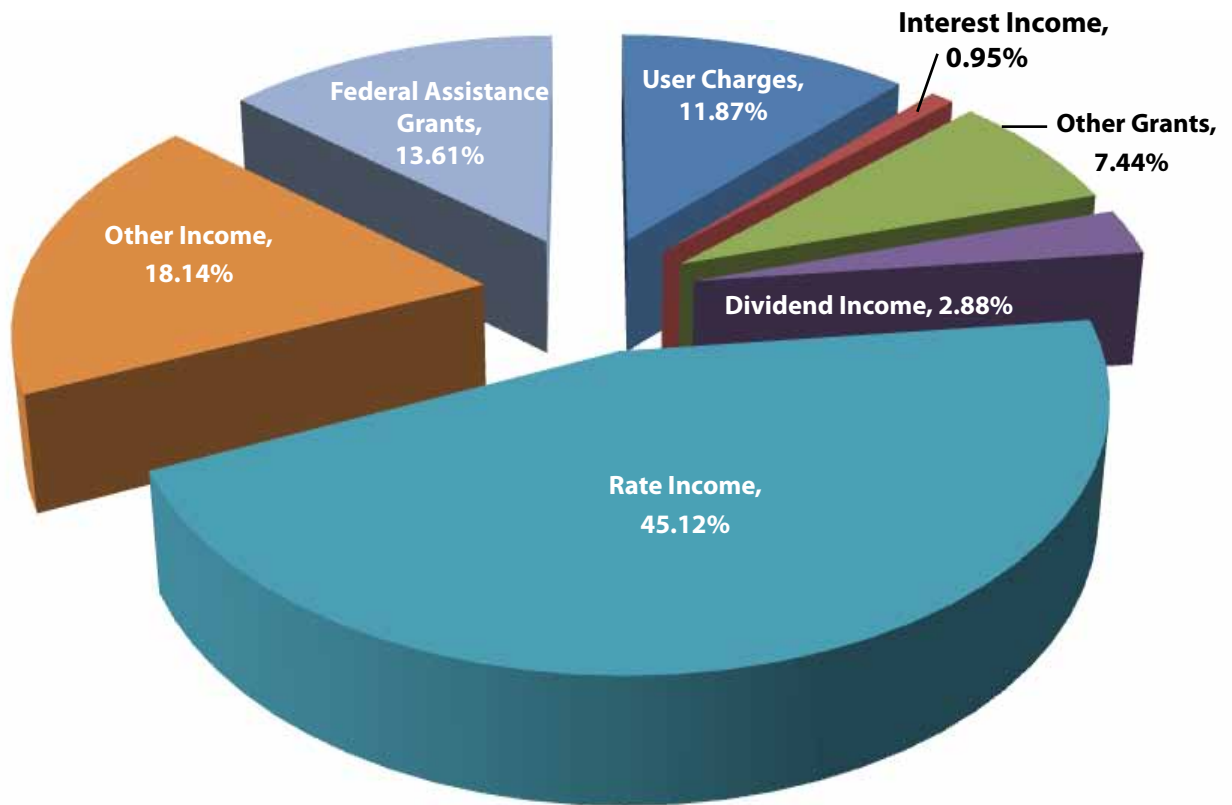
General Rate Loan Debt



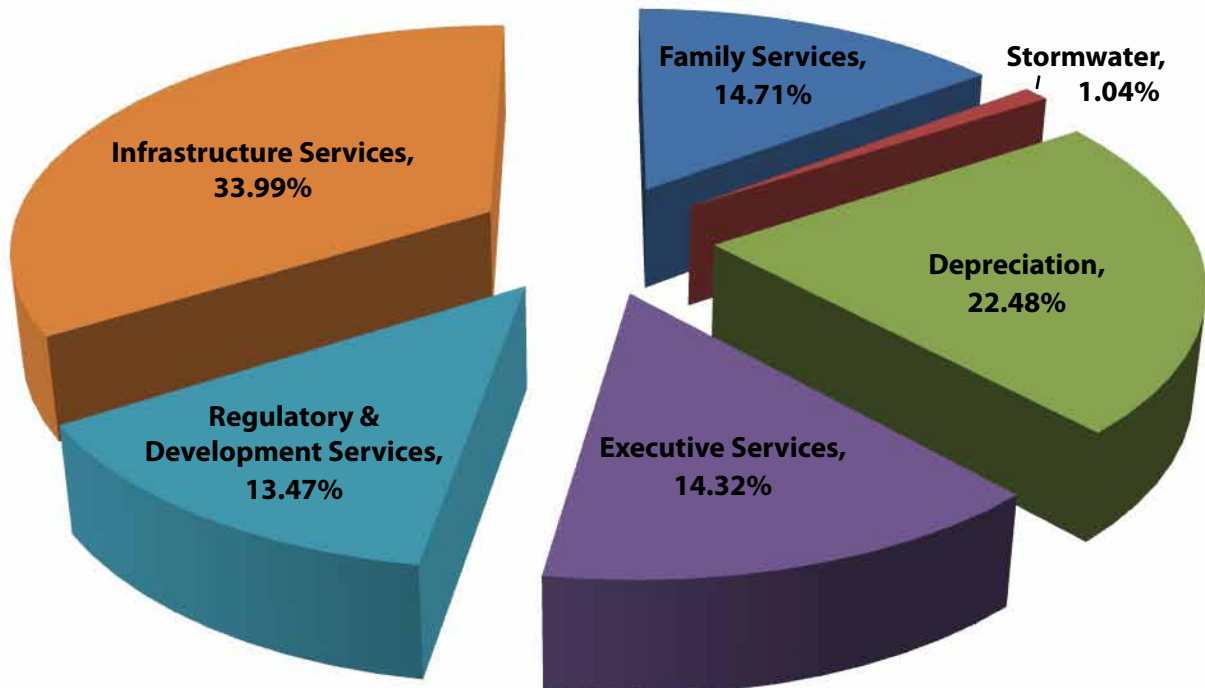
Outstanding Rate Debt



Actual Revenue Streams



Expenditure by Department



At a glance

What we delivered

Customer Service

Customer Service Centre visits	24,628
Receipts issued	61,087
Resident welcome packs issued	341

Community

Citizenship ceremonies	3 (19 new citizens)
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Development

Building applications approved	357
Planning applications approved	223
Subdivision applications approved	31
New businesses added to the Huon Valley Business database	71

Tourism

Visitor Centre attendees	43,119
Huon Trail website visits	40,630

Recreation

Port Huon Sports & Aquatic Centre visits	16,391
Cygnnet Sports Centre visits	9,931
Huonville Pool visits	12,046
Parks maintained	12
Garden areas maintained	52
Reserves maintained	24
Ovals/sports fields maintained	11
Walking tracks maintained	8.5km

Compliance

Dogs registered	3,867
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Family Services

Centre-based care sessions	125,200 hrs
Consultations at medical centres	28,660

Infrastructure

Length of roads maintained	708.25km
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Waste

Waste sent to landfill (tonnes)	5,264
Average monthly waste transfer station transactions	4,984

Environmental health

Special plumbing permits issued	116
Temporary food registrations issued	80
Annual food business registrations	146

Governance

Council reports produced	227
Briefing notes circulated to councillors	57

Revenue and property

Rateable properties	10,426
Average general rate	\$863

Communications

Website visits	84,456
Media releases issued	62

Activities planned for the year ahead

Road upgrades: Arve Rd (stages 2 & 3), Shield St, Crabtree Rd, Pages Rd, Silver Hill Rd, Heron St, Esplanade Rd, Narrows Rd

Road re-sealing: Castle Forbes Rd, Randalls Bay Rd, Sawyers Creek Rd, Sunday Hill Rd, Frederick St

Footpath and kerb works: Mary St, Frederick St, Watsons Rd

Bridge works: Donnelly's Rd, O'Briens Rd, Kent Beach Rd, Rileys Creek Rd, Catamaran Rd and Dougs Rd

Upgrades to Bridge Cottage and Glen Huon Hall kitchens

Upgrade to the Huonville Scout and Guide Hall

Geeveston Town Hall Project implementation

Huon Valley Recreation Area Masterplan implementation

Implementation of a new strategic plan for Huon Valley Council

Renewal of Huonville Skate Park

Highlights

Executive Services

Communications & Media Unit

- Community engagement for Heritage Park Master Plan implementation
- Inaugural Australia Day event 'Breakfast by the River' with 1200 attending
- Inaugural Huon Valley Million Paws Walk held at Huonville Recreation Ground in conjunction with the RSPCA
- Development and Council endorsement of Social Media Policy
- Assisted with coordination of annual Burtons Reserve Open Day event

Recreation Unit

- Progressed Huonville foreshore landing
- Huonville Dog exercise park completed
- New tree house installed at Judbury Park
- Huonville Recreation Master Plan Draft approved and consultation completed
- Pool heater replaced in Port Huon Sports Aquatic Centre (partial grant funding)

Information Services Unit

- Implemented a new website
- Continued the migration of physical records to digital storage
- Developed an Information Communication Technology (ICT) strategy
- Developed a Disaster Recovery Plan for critical IT assets

Human Resources Unit

- Developed risk registers
- Promoted a continuous safety culture

Financial Services Unit

- Finalised 2015-16 budget
- Completed 2013-14 financial statements
- Implemented Financial Management Strategy and Long Term Financial Plan

Infrastructure Services

Asset Management Unit

- Applied for and was successful in being awarded 16 Grants for in excess of \$800,000
- Completed audit of Buildings
- Completed audit of condition 3 roads
- Created inspection program for roads hazard data
- Created data system where no spray register is spatially displayed on tablets in spray vehicles

Parks & Reserves Unit

- Completion of the Ranelagh walking track

- Franklin Foreshore stage one completed
- Landscaping along Dover foreshore

Technical Services Unit

- Implemented customer service request system including reporting tool
- Created new roads assessment tool
- Completed reseal program as recorded in Asset Management plans

Construction Unit

- Replaced decks on Cygnet Recreation Ground, O'Briens Rd and Dougs Rd bridges and replaced Braims Rd bridge
- Completion of Franklin foreshore footpath
- Ranelagh St and Judbury car park sealed
- Completed Stabilisation program as recorded in Asset Management plans

Stormwater and Footpath Unit

- Progress on Huonville Stormwater Master plan

Regulatory & Development Services

Waste Management Unit

- Continued operation of the Re-use shop at Southbridge including two Open days
- Participation in the Garage Sale Trail program
- Construction of drop off bay for scrap metal at the Dover Waste Transfer Station
- Extended kerbside collection service to Bakers Creek Rd in Lucaston, Gums Rd and Bennetts Rd in Mountain River and Huon View Rd in Lower Longley
- Creation and distribution of the kerbside collection calendar

Development Services Unit

- Approval of the *Huon Valley Interim Planning Scheme* and submission to the Minister
- Significant increase in the number of building applications lodged with the Council
- Preparation for the application of a State-wide planning scheme has commenced

Economic Development Unit

- Acting as primary contact between developers and Council's regulatory units
- Huon Valley Buy Local 2014 Christmas campaign in conjunction with Huon Valley Business Enterprise Centre
- Record visitor numbers at Huon Visitor Centre
- Held two Arts and Heritage training and development workshops
- Adopted new Huon Valley Brand
- Completion of Halls Venue Report

- Mayor's Choice Art Exhibition in Dover and Geeveston

Natural Resource Management Unit

- Commenced review of the *Huon Valley Natural Resource Management Strategy*
- Facilitated Landcare funding for Huon Island project
- Participation in the Huon D'Entrecasteaux program
- Continued Partnership agreement with NRM South hosting Project Officer
- In partnership with NRM South completed Coastal Hotspots project and held bushfire preparedness workshops
- Commenced a joint Huon Valley-Kingborough Council plant propagation project

Environmental Health Unit

- High School based immunisation program
- Food Safety Training provided to students attending the Trade Training Centre and Huonville High School and for staff involved with Childrens Services
- Participation in the state-wide food sampling program throughout the year, organised by the Department of Health and Human Services

Compliance Unit

- Adopted new Dog Management Policy 2014
- 2014/2015 Fire Hazard abatement program undertaken – 128 Fire hazard abatement notices issued, there were 27 instances where the Council was required to undertake abatement action at the cost of the owner
- Carried out Council's municipal inspection programs and its compliance and enforcement

programs in accordance with Council's Policies

Legal Unit

- Continued participation in action for recovery of CDO losses
- Made the *Roads (Local Highways) By-law 2015* and resolved intention to make the *Caravan By-law 2015*
- Participation in Role of Local Government Project Legislation Working Group
- Participation in Review of Building Act Regulatory Framework Local Government Reference Group
- Undertook review of Council's Crown Land Leases and Licences

Governance Unit

- Participation in Role of Local Government Project Legislation Working Group
- Undertaken first "all in all out" Councillor election in October 2014

Family Services

Rural Health Unit

- Seniors Expo in March with over 400 participants
- Tasmanian Community Grant funding for 'Mobile Space for Young People' outreach program
- 'Rev it up for Your Health' Grade 6 Health and Wellbeing Day

Corporate Services

Customer Services Unit

- Maintained a high level of customer service in line with the Customer Service Charter
- Implemented the revaluation of all properties
- Implemented efficiencies in customer contact



IMPLEMENTATION OF THE ANNUAL PLAN

This section reviews the Council's performance in relation to key areas of the Council's Annual Plan 2014-15.

It lists the goals set out in the Council's Strategic Plan and the key strategies and tactics used to achieve these goals.

The progress of each strategy is reported using the following markers:

- ✓ **ACHIEVED**
- ⇒ **IN PROGRESS**
- × **NOT ACHIEVED**

A full review of the Council's implementation of its Annual Plan 2014-15 is available from the Council's website: www.huonvalley.tas.gov.au

Hard copies are available from the Council's Customer Service Centre, 40 Main Street, Huonville.



A sense of place



The essence of the Huon Valley is the combination of its natural environment and the patchwork of towns and settlements that support communities who draw their inspiration and lifestyle from natural, cultural and heritage connections.

Strategic Plan goal 1.1: To recognise, beautify and capitalise on the distinctive characteristics, historical connections and sustainability of major settlements in collaboration with the community

Key strategies and tactics

Honour the settlement strategies in the Land Use and Development Strategy in the implementation of the Huon Valley Planning Scheme

Following the Declaration by the Planning Minister, complete implementation of the Council's interim Planning Scheme as per regulatory requirements



Progressively develop township structure plans

Work with all areas of Council to develop or implement existing Township Structure Plans



Build the capacity of Huonville to meet growing regional service needs and to provide competitive shopping

Oversee completion of the Huonville Commercial Precinct Plan



Strategic Plan goal 1.2: To achieve sustainable land use and development and maintain biodiversity through effective implementation of the Planning Scheme

Key strategies and tactics

Develop the new Huon Valley Land Use Planning Scheme in accordance with sustainable principles and agreed settlement strategies as defined in the Land Use and Development Strategy

Following the Declaration by the Planning Minister, complete implementation of the Council's interim Planning Scheme as per regulatory requirements	⇒
Participate wherever possible in development of a single State-wide Planning Scheme	✓
Complete the implementation of Interim Planning Scheme in accordance with the Southern Tasmania Regional Land Use Strategy 2010-2035 and Council's Land Use and Development Strategy	⇒
Participate in State and Regional level strategy and policy development where relevant to NRM, environment and development as appropriate	✓
Develop a Biodiversity Offset Policy for the Huon Valley Council (based on STCA guidelines)	⇒

Implement planning assessment approval and compliance procedures that meet statutory requirements, Council policies and community expectations

Assessments of planning applications will be completed within statutory timeframes based on appropriate internal and external advice and in regard to Council and State Government policy	✓
Continually improve procedures, and provide explanatory material for customers and software used in the assessment of applications, and appropriate reporting of same	✓
Assess development applications to ensure that Natural Resource Management issues are properly considered and addressed in accordance with the relevant planning Scheme	✓
Assessment of Engineering requirements associated with planning applications and crossover permits including sign off of required engineering works	✓
Development of standards and documentation including guidelines for developers in relation to Council's development engineering requirements	✓
Work with the Customer Service Unit to improve software workflows, timeframes and provide training for implementation of the new scheme to relevant staff	✓
Work with the Economic Development Unit to facilitate the business community in the establishment of new business or operation expansion	✓
Continue to implement the enforcement program in relation to planning breaches	✓
In association with the Development Services Unit, apply the recent changes in the <i>Land Use Planning and Approval Act 1993</i> as part of the enforcement process	✓
Implement the Council's Enforcement Policy and review and develop procedures and protocols accordingly	✓

Strategic Plan goal 1.3: The Valley's natural landscape is complemented with buildings that meet statutory requirements, Council policies and community expectations

Key strategies and tactics

Ensure Council's buildings are maintained in a sustainable manner and comply with all relevant legislation

Undertake inspections and audits of Council buildings and facilities and maintain records accordingly and progress the development of maintenance plans for all Council owned buildings	✓
Develop and implement a check list of all relevant legislation which must be complied with prior to the commencement of any building works	✓
Encourage local input and management of community facilities	✓

Provide accurate information to the membership of the established management committees to enable these committees to make informed decisions about the management of Council owned public facilities	✓
Manage and oversee construction of new Council buildings as identified in the asset management program	✓
Perform routine inspections to ensure compliance with the Place of Assembly Guidelines and other relevant components of the Building Act 2000 as per the Environmental Health Plan	✓

Implement building assessment approval and compliance procedures that achieve effective and efficient building control

Manage building and plumbing applications and permits in accordance with statutory requirements whilst optimising service delivery to customers	✓
Maintain the Building Unit Management Plan incorporating relevant statutory and risk management procedures and requirements, and appropriate reporting measures	✓
Undertake a review of the current plumbing inspection program and implement appropriate revised program	✓
Provide building surveying services to the community and maintain relevant building surveying accreditation	✓
Maintain suitable explanatory material to assist customers in preparing building applications	✓
Assessment of engineering requirements associated with building applications and crossover permits including oversight and sign off of required engineering works	✓
Assess Special Plumbing Permit applications in accordance with AS/NZS 1547:2012 and best practice guidelines and undertake appropriate regulatory action in response to non-compliance	✓
Continue to implement the enforcement program in relation to building breaches	✓
In association with the Development Services Unit, implement the changes in <i>Building Act 2000</i> legislation as part of the enforcement process	✓
Liaise with Development Services Unit to ensure that Environmental Health requirements are incorporated into planning and building application assessments as appropriate as part of an integrated and efficient assessment process	✓
Assess new food premises deemed by the Building Surveyor to require an Environmental Health Officer report	✓
Implement the Council's Enforcement Policy and review and develop procedures and protocols accordingly	✓

Strategic Plan goal 1.4: To capitalise on the waterways as a defining asset of the Huon Valley

Key strategies and tactics

Cooperate with NRM South in meeting mutual objectives in respect of water catchment management

Cooperate with NRM South to meet mutual objectives in identified priority areas in the Huon Valley Council NRM Strategy	✓
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Develop a water monitoring program

When opportunities arise, participate in the development of a D'Entrecasteaux/ Huon Program	✓
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Encourage safe use of recycled water

Provide advice and regulate the installation of approved Aerated Wastewater Treatment Systems (AWTS) and secondary treatment systems to ensure safe and appropriate use of recycled water	✓
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Assess Special Plumbing Permits applications in accordance with the Environmental Guidelines for the Use of Recycled Water in Tasmania 2002 and the National Guidelines for Water Recycling: Managing Health and Environmental Risks 2006	✓
Audit the AWTS maintenance reports received from approved installers to ensure permit compliance by operators	✓
Regulate Council issued Environment Protection Notices (EPN) relating to larger scale wastewater treatment systems and regularly liaise with persons or businesses served with an EPN to ensure that all recycled water is being used safely and in accordance with any conditions imposed	✓
Improve access along and to the waterways including development of Council's marine facilities	
Maintain the facilities and services at Council's marine facilities ensuring regular maintenance inspections are undertaken	✓
Implement the Marine Facility Development Strategy	
Implement the Marine Facilities Strategy with major projects including the Huonville Foreshore jetty construction and development of a boat ramp and jetty at Brabazon Point	⇒

Strategic Plan goal 1.5: Create and maintain sustainable environments that enable sustainable human development, enhance human health and wellbeing and ensure environmental protection

Key strategies and tactics

Provide tree management services (for trees that Council is responsible for) to minimise the risk of damage to people and buildings and promote and protect significant trees

Schedule and document a tree inspection program	✓
Respond to tree maintenance requests as per Council service levels in Council's parks and reserves	✓
Work to the the Council approved Tree Management Policy for all Council owned trees on parks and reserves	✓
Manage large growth landscape safety issues on Council's road reservations	✓
Undertake the process of trimming back and maintaining large landscaping growth on Council's road reservations	✓
Respond to requests as per Council Service Levels on Council's road reservations	✓
Develop efficient work programs to minimise travelling between sites	✓
Purchase plant and equipment that are fuel efficient and produce low emissions and particulate matter	✓

Develop and implement a Natural Resource Management Strategy

Pursue external funding opportunities for implementation of the NRM strategy where resources are provided by the funding for a proposed program	✓
Cooperate with NRM South to meet mutual obligations in identified priority areas in the Huon Valley Council NRM Strategy	✓
Provide a Care Group support program in accordance with the strategy including the annual Care Group grant program	✓
Provide internal advice to the Council on general land management issues to ensure that the Council meets its obligations regarding NRM issues	✓
Review Huon Valley Council NRM Strategy (2010)	⇒

Implement and review the Huon Valley Weed Management Strategy 2007-2012

Progressively implement the priority actions in the Huon Valley Weed Management Strategy 2013-2018 ✓

Provide internal advice to the Council on weed management issues to ensure that the Council meets its obligations under the *Weed Management Act 1999* and to more efficiently manage weeds ✓

Implement practices that reduce carbon emissions

Consider the reduction of carbon emissions as part of the procurement process assessing the efficient operation of plant and machinery ✓

Investigate and promote alternative energy options and efficiency measures

Continue to monitor and identify energy use and potential for savings across Council service areas ✓

Regulate and educate for the preservation of a wooded skyline through the Valley by implementation of the new Huon Valley Interim Planning Scheme

Through the implementation of the new Interim Planning Scheme, regulate use and development in the municipal area to facilitate a sustainable environment ✕

Strategic Plan goal 1.6: To recognise and protect the heritage and cultural identity of the Valley and expand arts related activity

Key strategies and tactics

Develop an Arts and Heritage Strategy

Continue implementation of the Arts and Heritage Strategy including the Valley wide Heritage Assessment program to identify locally significant artefacts and infrastructure ✓

Promote the Arts and Heritage of the Huon Valley through advertising, exhibitions and external agencies and tourism linkages ✓

Develop a register of venue facilities and equipment suitable for role specific exhibitions and performances in the Huon Valley, and promote these services ✓



A dynamic economy

Future prosperity and jobs are built on the creative and sustainable interaction of the Valley's rich and diverse natural resources with the ingenuity of community, companies and individuals and their connectedness to the values of the Huon Valley brand.



Strategic Plan goal 2.1: To achieve sustainable economic advantage by building on the Huon Valley's natural assets, providing opportunities for downstream processing, supporting small business development and encouraging innovation

Key strategies and tactics

Implement the Huon Valley Economic Development Strategy

Review the Economic Development Strategy and incorporate the associated tourism strategies for a consolidated strategic direction ✓

Liaise with internal stakeholders and the business community to facilitate and support the establishment of new businesses ✓

Encourage expansion of job opportunities for young people

Continue to participate with the Trade Training Centre and networking with local high schools to identify opportunities for growth and employment for youth in the Valley ✓

Engage an institute, such as the Australian Innovation and Research Centre, to investigate opportunities for boutique horticulture and other products that potentially attract premium market prices

Working alongside local producers, facilitate and engage with the business community to identify opportunities for downstream processing ✓

Refer local businesses to relevant business support services available to facilitate expansion ✓

Strategic Plan goal 2.2: To develop a place based brand that positions the Huon Valley as a tourist destination, a desirable lifestyle and a dynamic place to build prosperity

Key strategies and tactics

Develop a place based brand

Engage a consultant to implement the Project Plan identifying brand attributes and undertake the associated consultation ✓

Monitor the brand through a survey

Produce and undertake a rollout presentation of the Huon Valley Brand - including monitoring ➡

Strategic Plan goal 2.3: To increase tourist visits, tourist spending and tourist length of stay

Key strategies and tactics

Implement the Huon Valley and Far South Tourism Strategies

Review the Economic Development Strategy to incorporate tourism for a consolidated strategic direction	✓
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Work in partnership with the Kingborough Council and Huon Valley/Kingborough Tourism Association

Continue the relationship with relevant tourism authorities and other Local Government bodies to pursue marketing and industry development activities	✓
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Establish a comprehensive data collection and auditing system for reviewing the performance of the Huon Trail and its activities	✓
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Develop the three year marketing plan for the Huon Trail Marketing Program	⇒
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Facilitate delivery of effective tourism services, including food, wine and accommodation

Continue the promotion of tourism services through the continued operation of the Visitor Information Centre and the commitment to the Huon Trail Marketing Program	✓
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Strategic Plan goal 2.4: To increase the skilled workforce that meets the needs of business and industry

Key strategies and tactics

Work in partnership with other stakeholders to complete and fully utilise the new Huon Valley Trade Training Centre

Continue participation and engagement with the Huon Valley Trade Training Centre Board	✓
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Increase training opportunities and applications by working with business and industry, registered training organisations and other stakeholders

Maintain the communication networks alerting local business to training opportunities	✓
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Identify learning opportunities in local business networks that require business support and facilitate the appropriate agencies to network	✓
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Develop programs to attract and retain skilled professionals

Explore the feasibility of establishing a business incubation centre	×
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Explore the feasibility of establishing a community orientated commercial kitchen for the use by small producers	×
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Strategic Plan goal 2.6: To encourage development of home based businesses through the introduction of broadband internet connections

Key strategies and tactics

Further develop partnerships with broadband suppliers to optimise coverage and service availability

Renew the Memorandum of Understanding with TasmaNet to strengthen and expand the coverage of wireless hotspots	⇒
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Continue to liaise with NBN Co regarding the NBN rollout in the Huon Valley	✓
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Advocate for greater mobile phone coverage

Liaise with State and Federal Governments and service providers to optimise mobile and television coverage	✓
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Optimise grant funding opportunities to assist in infrastructure installation to optimise mobile coverage	✓
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Advocate for maximum access to free-to-air television coverage

Liaise with State and Federal Governments and service providers to optimise mobile and television coverage	✓
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A connected and thriving community

The spirit of the community and its partnership with the Council creates a tangible and special connection that supports cohesion, a sense of wellbeing, and shared values that promote healthy lifestyles and the delivery of services when needed.



Strategic Plan goal 3.1: To ensure older people enjoy a quality lifestyle and receive support through high quality services and infrastructure

Key strategies and tactics

Develop and implement a Positive Ageing Strategy

Implement the Positive Ageing Strategy and facilitate communication between the Positive Ageing Advisory Committee and the Council	✓
Investigate opportunities, cost and potential funding opportunities or partnerships for a Seniors' Day Centre	⇒

Develop and deliver services and activities for seniors that keep them connected to, and active members of, their community

Engage with and involve local seniors in the planning of activities	✓
Produce an annual calendar of activities and events for seniors that encourages social interaction	✓

Progress the Esperance Multi Purpose Health Centre Site Development Strategy

Pursue external funding opportunities as they become available to further the development of the EMPHC Site Development Strategy	⇒
Proceed with the development of additional Retirement Villages at Dover Cottages in accordance with approved plans	⇒

Develop further accommodation opportunities for aged persons

Survey the existing residents of the Council's retirement villages to enable improvement of quality accommodation and as a way to involve them in the planning of new developments	✓
Progress the staged upgrade of the existing units at Cygnet, Dover and Geeveston in accordance with the Council's Asset Replacement Program	✓
Continue with the operation and management of the existing retirement villages	✓
Pursue funding or partnership opportunities to further progress the development of Council's Retirement Villages at Honeywood Homes, Dover Cottages and the Cygnet Cottages	⇒

Strategic Plan goal 3.2: The ability to access local medical and allied health services in accordance with community need

Key strategies and tactics

Implement the Rural Health Strategy

Pursue funding as it becomes available to undertake the development of a new Rural Health Strategy	✓
Develop and implement a service delivery plan for the Rural Primary Health service programs	✓

Progress the George Street, Cygnet Site Development Plan

Pursue external grant funding opportunities as they become available to further the development of the Independent Living Units at George Street, Cygnet	⇒
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Deliver a range of community health education, health promotion and preventative health activities to all ages

Develop and implement new services and undertake health promotional activities to meet community need in accordance with available funding	✓
Implement programs aiming to increase the health and wellbeing of young people 12-25 years residing in the Huon Valley	✓
Provide health education to young people regarding youth health issues	✓

Partner with key agencies to develop and deliver health promotion and disease prevention

Continue to work with key agencies in the realm of health promotion and disease prevention to ensure community needs are met	✓
Identify areas of need and gaps in service delivery and introduce programs to address need subject to available funding	✓
Engage the local community in shaping the provision of health promotion and disease prevention strategies and activities	✓
Continue participation in the Huon Valley Health Services Advisory Committee	✓
Further develop and maintain close working relationship with GP's, allied health professionals and other service providers to ensure the community has access to quality and efficient health care services	

Develop an attraction and retention strategy for GPs and allied health professionals that addresses the range and coverage of service needs

Work closely with existing doctors to encourage the sustainable delivery of medical services for the Geeveston, Dover and Cygnet communities	✓
Identify opportunities to expand teaching of medical students and registrars, subject to available funding	✓
Investigate opportunities to improve after hours access to medical services	✓
Work with Health Recruitment Plus to identify potential locums or additional doctors to engage as and when service demand requires	✓
Identify and pursue funding opportunities to plan and construct a new medical centre at Dover	✓
Identify potential sites for the construction of a new medical centre facility at Dover	✓



Strategic Plan goal 3.3: To achieve safe communities free from threats to community wellbeing

Key strategies and tactics

Embrace Crime Prevention through Environmental Design (CPTED) principles

Provide advice to Council officers about operational duties that embrace the Crime Prevention through Environmental Design (CPTED) principles	✓
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Partner with Tasmania Police to address community trouble spots

Develop relationships with Tasmania Police to ensure efficient communication is maintained regarding community trouble spots	✓
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Improve residential amenity and safety through strategic traffic management interventions

Apply the principles of Crime Prevention through Environmental Design (CPTED) in Infrastructure design and placement	✓
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Audit infrastructure that contributes to community safety

Manage and maintain the imposition of speed limits, load limits and other transport-related restrictions on the Council's road and bridge network	✓
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Ensure issues associated with traffic management are considered when undertaking Council projects	✓
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Develop and maintain works management system to record, manage and report on Council maintenance works	✓
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Consider traffic safety devices in the construction of community assets	✓
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Continue involvement with the Huon Stronger Communities Partnership

Network with members of the Huon Stronger Communities Partnership and attend meetings to provide Council representation	⇒
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Strategic Plan goal 3.4: To increase the number of young people living healthy, safe and fulfilling lives in the Huon Valley

Key strategies and tactics

Develop and implement a Young Persons' Strategy

Seek appropriate funding avenues to work towards the development of a Young Persons' Strategy	✓
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Review young persons' advisory and input mechanisms

Continue Council's Youth Advisory Committee	✓
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Support varied recreational opportunities for young people

Provide events and programs in a safe social/recreational format on issues identified by young people	✓
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Facilitate links with existing recreational and social programs provided by other service providers in the Huon Valley	✓
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Deliver a range of community health education, health promotion and preventative health activities	✓
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Coordinate the 'Gearing Up' program to enable young drivers to obtain their provisional driving licence	✓
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Strategic Plan goal 3.5: To protect and assist the community in times of critical need

Key strategies and tactics

Advocate and encourage local career fire and ambulance presence and support

Lobby appropriate government agencies to encourage the provision of fire and ambulance services that meet community expectations	✓
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Support the Emergency Services by facilitating the operation of a Huon Valley State Emergency Services Unit (SES Unit)	✓
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Advocate and encourage local police presence in each of the Huon Valley population centres

Lobby appropriate government agencies to encourage a visible police presence that meets community expectations	✓
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Encourage local volunteer ambulance and first aid training

Provide accommodation where possible to facilitate First Aid training for the community	✓
Network with Emergency Services organisations in the Huon Valley and facilitate the Huon Valley Emergency Management Committee to improve and support volunteer membership	✓

Develop and implement a Municipal Disaster Recovery Plan and a Community Recovery Plan

Review and update the Huon Valley Emergency Management Plan regularly	✓
Maintain the Huon Valley Flood Warning System in partnership with the Bureau of Meteorology	✓
Maintain the resources to ensure the operational capability of recognised evacuation centres	✓
Progress the development of a Community Recovery Plan document	✓
Participate on the State Flood Warning Consultative Committee with other Local and State Government Agencies	✓
Maintain a cooperative network with Emergency Services organisations in the Huon Valley and facilitate the Huon Valley Emergency Management Committee	✓

Encourage local programs to offer education on bush fire safety and awareness

Work with the new Natural Disaster Mitigation Project recommendations and implement required policies and procedures	✓
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Strategic Plan goal 3.6: To support a varied range of leisure, sporting and recreational opportunities by developing infrastructure, public spaces and facilities**Key strategies and tactics****Develop, review and implement a range of recreational infrastructure related (Public Toilet, Walking Track, Community Halls, Parks and Gardens and Playground Development) strategies**

Investigate playground development needs and program upgrade of playgrounds in association with the relevant Asset Management Plans	✓
Progress investigation and funding opportunities for the refurbishment of the Heritage Park Playground	✓
Progress planning and investigation associated with the establishment of a skate park in Cygnet and explore funding opportunities	⇒
Maintain and audit all Huon Valley Council walking tracks	✓
Implement the Walking Tracks Strategy	✓
Continue to undertake work in various locations in accordance with the Asset Management Plans	✓
Commence the refurbishment of the Huonville Scout Hall	✓
Complete the internal and external refurbishment of the Cygnet Aged Care Units	✓
Continue the asbestos and electrical audit of Council buildings	✓

Develop and implement a Huon Valley Recreation Plan

Progress the review of the Huon Valley Recreation Plan	⇒
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Develop and implement a Huon Valley Open Space Strategy

Work with other interested parties to continue the development of the Huon Valley Council Open Space Strategy	×
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Develop and maintain the Council's parks, gardens and sporting facilities to a high standard to meet contemporary community expectations

Maintain the facilities and services at Council's commercial sporting complexes	✓
Progress the community consultation into the review of the Huonville Recreational Area Master Plan	⇒
Continue refurbishment of the Franklin Foreshore	✓
Develop a scheduled works program to allow for a coordinated approach to management of Council land	✓
Ensure that all Council owned land is managed in an appropriate manner which meets best practice standards and legislative requirements	✓

Investigate and implement programs to optimise utilisation of the Council's indoor and outdoor sporting facilities

Conduct evaluations to ascertain customer satisfaction/needs and program viability	✓
Operate and maintain detailed usage statistics for the Port Huon, Cygnet and Dover sports centres and the Huonville Swimming Pool	✓

Provide support to assist the viable and sustainable operation of sporting organisations within the Huon Valley

Communicate with local sporting clubs on a regular and ongoing basis	✓
Ensure user agreements are updated at the changeover of each season	✓
Facilitate communication between the Council and sporting organisations through a presence at the Huonville Recreation Area Management Advisory Committee	✓
Facilitate communication between the Council and sporting organisations through a presence at the Ranelagh Recreation Area Management Advisory Committee	✓

Provide and maintain community space to celebrate community events

Apply Crime Prevention through Environmental Design principles as required	✓
Ensure the provision of litter collection	✓
Ensure staff are provided with ongoing training in land management and horticultural techniques	✓
Maintain sport fields and change of season activities	✓

Strategic Plan goal 3.7: To ensure the provision of a range of children's services catering for family and community needs

Key strategies and tactics

Implement the Children's Services Strategy

Seek funding opportunities to undertake the development of an Early Years Strategy	✓
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Provide early learning, social interaction and quality childcare opportunities for children and families

Continue to provide a broad range of education and child care options throughout the Valley	✓
Work collaboratively with local schools, early years programs, playgroups and other professionals in the provision of quality early years programs and training to support community members in their parenting role	✓
Pursue opportunities to expand the geographical coverage of services	✓
Investigate plans and funding options for a multifunctional intergenerational facility in Huonville	✓
Provide support, training and advocacy to assist community members in their parenting role	✓

Support linkages for families and young children between home or care and school

Continue implementation of the Child Care Links program in line with available funding	✓
Foster and maintain relationships with schools, playgroups, Launch into Learning programs and other early years programs within the Huon Valley	✓
Work collaboratively with local schools, early years programs, playgroups and other professionals in the provision of transition opportunities for children moving from home or childcare to school-based programs	✓

Investigate and construct a multifunction childcare facility in Huonville

Explore opportunities for external funding to assist in the construction of a multi-functional childcare facility as part of the Huonville Township Expansion	✓
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Provide facilities to support sustainable and flexible early learning and care services

Participate on relevant boards and committees	✓
Investigate innovative provision and infrastructure models aimed at strengthening the utilisation and funding opportunities to enhance service options	✓
Monitor and explore opportunities for external grants and funding to expand and develop the early learning and care services	✓

Strategic Plan goal 3.8: To achieve improved community outcomes by embracing initiatives that enable lifelong learning through flexible, innovative and responsive programs to identify opportunities to develop partnerships with educational stakeholders

Key strategies and tactics

Explore opportunities for post secondary school education

Participate on relevant boards and committees	✓
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Support opportunities for return to workforce training

Participate and facilitate return to workforce training where possible	✓
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Strengthen partnerships between community and education providers, particularly the Huon LINC, the Trade Training Centre and Registered Training Organisations

Participate on relevant boards and committees and continue to work with stakeholders	✓
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Build a foundation of lifelong learning beginning with the provision of early childhood learning opportunities in the Huon Valley

Participate on committees	✓
Work collaboratively with local schools, early years programs, playgroups and Launch into Learning programs to raise awareness of the importance and impact of the first five years of life in future life outcomes	✓
Participate in wayraparattee Advisory Group	✓

Support the provisions of adult and family literacy programs

Participate on relevant boards and committees	✓
Participate on the LINC Management Advisory Board	✓

Strategic Plan goal 3.9: To develop the capacity and cohesion of the community through a spirit of friendliness, openness, resilience and sustainability**Key strategies and tactics****Develop and implement an Access and Equity Strategy**

Facilitate the relationship between the Council and the Access Advisory Committee	✓
Oversee the implementation of the Access Strategy in Council operations	✓

Support community initiatives that build and sustain community connectedness

Assist with promotion of local events via website and community networks	✓
Build partnerships with the community by committee participation and support the development of community based projects	✓
Participate and assist in the coordination of community information in relation to events, programs and projects	✓

Build social networks that grow community capacity for self sufficiency and support those in need

Undertake the annual Community Grants Program	✓
Continue to work in partnership with the Huon Valley Community Bank to enhance positive community outcomes	✓

Continue Council commitment to community development programs including recognition of volunteers, Australia Day and citizenship awards ceremonies

Undertake Australia Day and Volunteer Recognition Award celebrations to coincide with Australia Day	✓
Provide support and assistance to ANZAC Day and other ceremonial events as required	✓
Support the promotion of Huon Valley events and achievements through the Council's Facebook and Twitter pages	✓

Facilitate recognition of volunteer and mentor programs

Provide appropriate recognition to individuals and groups who achieved significantly within their areas of interest	✓
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A service orientation



Customers and community are at the centre of the service system and services of the Council reflect genuine community collaboration, best practice delivery and process integrity.

Strategic Plan goal 4.1: To meet the needs of residents and tourists, improve road safety and increase capacity by upgrading our road network

Key strategies and tactics

Develop and implement a Road Management Strategy

Implement the Roads Asset Management Plan by undertaking planning and design development for Council's roads	✓
Undertake planning and design development for Council's bridges, footpaths and car parks	✓
Provide traffic engineering information to the community as required	✓
Provide advice and prepare cost estimates for capital works as proposed	✓
Provide effective and efficient customer service to respond to resident enquiries and needs	✓
Provide advice on transportation services to developers and residents as required	✓
Develop and implement an annual road maintenance program which includes maintenance of gravel roads, maintenance of sealed roads, roadside vegetation management, signage, guideposts and line marking, roadside drainage and management and maintenance of all Council car parks	✓
Undertake traffic volume and flow analysis	✓
Undertake planning, permit acquisition and preparation for the implementation of the Council's annual works programs for roads, bridges and footpaths	✓
Implement the Roads Asset Management Plan by undertaking reconstruction work on sections of Arve Rd, Crabtree Rd, Kent Beach Rd, Lady Bay Rd, Glenbervie Rd and Ranelagh St, sealing roadway junctions at selected sites and provision of new road signs	✓

Continually assess opportunities to expand the existing footpath network to meet growing community needs

Assist with the identification of new footpath works for inclusion in the Council's ten year new asset program	✓
Implement the Footpaths and Walking Tracks Asset Management Plan by undertaking asset renewal works on the Francomb St, Charlton St and Donohoe St footpaths	✓
Implement the Footpaths and Walking Tracks Asset Management Plan by undertaking new works on identified footpaths	✓
Identify areas that are regularly used as footways and include in future capital considerations list of works	✓

Continue implementation of the Council's bridge improvement program

Implement the Bridges Asset Management Plan by undertaking asset renewal work on the Donnelleys Road, O'Briens Road, Kent Beach Road, Rileys Creek Road, Catamaran Road and Dougs Road bridges	✓
Undertake design work on bridge renewal and replacement as prioritised	✓
Work closely with AusSpan to continue to identify condition assessment of the Council's bridge network and develop priorities and works programs accordingly	✓

Advocate and lobby State and Federal Governments for additional funding to improve Lonnavele, Arve and Lune River Roads

Pursue funding opportunities through approaches to the State and Commonwealth Governments	✓
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Advocate for and lobby State and Federal governments for additional funding to improve key links between townships and key tourist roads

Pursue funding opportunities through approaches to the State and Commonwealth Governments	✓
Source grant opportunities and lobby appropriate agencies for funding to improve the road network	✓

Undertake an audit of all on-street and off-street car parking provided throughout the Huon Valley and develop a car parking plan to meet future needs

Undertake asset renewal work on the Huonville Pool, marine facilities and Port Huon Sports Centre car parks	✓
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Develop and implement a prioritised street sweeping program

Identify areas that require regular street sweeping to prevent pollutants entering natural waterways	✓
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Strategic Plan goal 4.2: To improve public transport links particularly for the community and to reduce carbon emissions for those travelling within and to and from the Huon Valley and Hobart

Investigate innovative ways for the provision of public transport within, and to and from the Huon Valley

Continue to advocate and network with transport providers for provision of adequate transport services to the region	✓
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Advocate and lobby the State Government for further subsidised public transport including options based on reduced carbon emissions and safety

Network with transport providers and the government to ensure adequate transport services to the region	✓
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Strategic Plan goal 4.3: To engage the community in a continuing conversation about the future of the Huon Valley based on mutual trust and as a genuine basis for decision making

Key strategies and tactics

Implement the Huon Valley Council Consultation and Communication Strategy

Continue to engage with the community in accordance with the Community Relation Framework	✓
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Improve community knowledge about the roles and functions of local government and the Council

Update the community noticeboards regularly and review their effectiveness in each township	✓
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Publish a list of scheduled works in the local media with copies on community noticeboards and on the Council's website	✓
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Utilise local and state media to promote the work of Council by distributing media releases and the placement of advertisements and public notices	✓
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Oversee the maintenance of the Council's website to ensure it contains relevant, accurate and current information	✓
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Develop and implement a Social Media Policy for the Council	✓
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Ensure consistent, professional and well-recognised branding that adheres to Council's style guide	✓
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Develop a guide to help Council officers promote Council events and initiatives	✓
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Prepare the Annual Report	✓
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Encourage participation through a range of advisory and other committees of Council

Provide support to the Burtons Reserve Advisory Committee and assist with Burtons Reserve Open Day	✓
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Confirm the aims and objectives of the Positive Ageing Strategy by providing secretariat support to the Positive Ageing Advisory Committee	✓
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Confirm the aims and objectives of the Access Strategy and assist in providing secretariat support to the Access Advisory Committee	✓
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Facilitate communication between the Youth Advisory Committee and the Council	✓
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Implement the Marine Facilities Strategy and facilitate communication with Council and the Marine Facilities Advisory Committee	✓
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Strategic Plan goal 4.4: To protect the community and improve human health through the effective management of environmental factors

Develop and implement an Environmental Health Plan, including a review of statutory targets and obligations

Implement and maintain the Environmental Health Plan in light of regulatory change and resource requirements	✓
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Develop and implement new standards and/or guidance documents dealing with environmental health

Revise existing standards and/or guidance documents and produce educational brochures and newsletters and make available electronically on website	✓
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Provide training programs and targeted education to priority community groups (such as child care centres) on food handling practices, standards and legislative requirements as per the Environmental Health Plan	✓
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Collaboration on the development of public and environmental health programs

Liaise with relevant government departments and institutions including schools and local industry	✓
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Provide health education and promotion as per the Environmental Health Plan	✓
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Develop and implement the School Based Immunisation Program to schools within the municipal area	✓
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Strategic Plan goal 4.5: To minimise the generation of waste and significantly increase recycling of green, glass, paper/cardboard and plastic waste and other reusable resources

Key strategies and tactics

Review, update and implement a Waste Management Strategy that encourages waste minimisation and considers household collections, recycling alternatives and “tip shop” resource management centres

Continue the review of the Waste Management Strategy and commence development of a new strategy	⇒
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Continue to develop and implement a community education program to encourage waste minimisation	✓
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Continue to assess all aspects of the Council’s waste management operations to further identify opportunities for increased efficiency	✓
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Provide cost effective Waste Transfer Station facilities and a Re-Use shop	✓
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Continue to provide a kerbside collection service and continually explore options to expand this service	✓
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Explore options to divert end of life products from landfill for creation of reusable products	✓
Implement a new 3 year contract for the collection and disposal of metal waste	✓

Strategic Plan goal 4.6: To minimise the impact of stormwater on community infrastructure and people

Key strategies and tactics

Develop and implement a Stormwater Strategy

Continue to investigate options to improve the stormwater infrastructure to enable development	✓
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Conduct a stormwater assessment

Monitor storm events and their impact	✓
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Encourage water sensitive urban design in accordance with best practice guidelines

Provide advice on Water Sensitive Urban Design (WSUD) wherever possible	✓
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Strategic Plan goal 4.7: To ensure compliance with Council's regulatory requirements through education and enforcement

Key strategies and tactics

Develop and implement an Enforcement Policy and Procedure

Respond to and take action on general compliance enforcement issues in accordance with Council's Enforcement Policy	✓
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Implement and review the Huon Valley Dog Management Policy

Review Council's Dog Management Policy and implement amended processes where possible	✓
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Enforce the <i>Dog Control Act 2000</i> in accordance with the Huon Valley Dog Management Policy	✓
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Review, develop and implement regulatory programs

Continue to update and publish information brochures and on the Council's website in respect of regulatory information that Council oversees	✓
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Assess and implement permit applications in relation to caravans and dog licenses	✓
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Undertake Fire Hazard Abatement Program including community awareness campaign and education and assistance to landowners as required	✓
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Strategic Plan goal 4.8: To provide high quality cemeteries that meet the needs of the Huon Valley community

Key strategies and tactics

Develop a master plan for the Huon Lawn Cemetery to ensure the site meets future community needs

Complete the Master Plan for the Huon Lawn Cemetery to identify space for future burials and plan for future expansion	⇒
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Maintain and develop the Huon and Dover lawn cemeteries

Maintain a database of burials and placement of ashes	✓
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Maintain and administer the two Council owned cemeteries	✓
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Consider future land purchases for the future needs of the community

Complete the Master Plan for the Huon Lawn Cemetery to identify space for future burials and plan for future expansion	⇒
--	---

A high-performance organisation



The Huon Valley Council effectively participates in the development of local government in Tasmania and is widely regarded for its leadership, professionalism, innovation and quality of service delivery.

Strategic Plan goal 5.1: To demonstrate Council integrity through consistent, cohesive and equitable processes and decision making

Key strategies and tactics

Ensure legal and statutory compliance across the organisation

Ensure legal compliance with statutory requirements to minimise risk and protect Council's interests	✓
Prepare an Annual Plan based on the Strategic Plan and ensure progression of the corporate goals	⇒
Implement the introduction of an Audit Panel for the Huon Valley Council	✓
Collate and review statistical information collected by the organisation	✓
Review and maintain financial statements to ensure outputs are compliant with the <i>Local Government Act 1993</i> and current Australian Accounting Standards	✓
Review existing By-laws to ensure compliance with current legislation and requirements and develop new By-laws as necessary including replacement of the Roads (Local Highways) By-law 2004 and the Caravan By-Law 2005.	✓
Maintain, administer and review the Council's Land and Public Land and Agreements registers including implementing the Council's Land Strategy and continued review of all Council's lease and licence land holdings	✓
Review and comment on legislative changes as they affect Council operations	✓
Undertake roles and functions under Right to Information, Personal Information Protection and Public Interest Disclosures legislation	✓
Review and update the Council's Legislative Compliance Checklist	⇒
Ongoing review and appointment of authorised officers required for enforcement of statutes, regulations and By-Laws	✓
Provision of legal services to internal Council clients including undertaking land acquisition and disposal	✓
Provision of legal review of statutory documents and Council plans	✓

Actively manage the development, implementation and review of the strategic and operational plans

Review the implementation of the Annual Plan on a quarterly basis and provide a 6 monthly report to the Council's Governance committee	✓
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Undertake conceptual project planning ensuring integration with Council wide plans and strategies	✓
---	---

Ensure legal and statutory compliance across the organisation

Oversee the 2014 Council Elections and maintain, administer and review the Council's General Manager's Electoral Roll	✓
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Manage Council meetings and processes to ensure a focus on policy and strategy matters in accordance with its statutory role

Maintain a register of Council delegations, review as required and utilise delegated authority to ensure timely and efficient responses	✓
---	---

Preparation of Council meeting and Governance Committee Agendas and Minutes in accordance with statutory requirements	✓
---	---

Ensure the reporting and presentation of information to Council within statutory timeframes and procedures	✓
--	---

Progress the electronic distribution and management of Council meeting minutes and agendas to Councillors	✗
---	---

Review the Council Code of Conduct as required by legislation

Review Council's Code of Conduct and encourage compliance with the Code of Conduct relating to Councillors and Meeting Procedures Regulations through education	✓
---	---

Review the Councillor Induction Manual and oversee refresher training of the Councillor Induction Pack for all Councillors	✓
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Strategic Plan goal 5.2: To foster and promote long term organisational sustainability and the strategic positioning of the Huon Valley Council for potential future changes to local government in Tasmania**Key strategies and tactics****Network across other spheres of government and local councils to maintain strong intergovernmental relationships and maximise benefits to the Huon Valley**

Ensure clear and accurate information is publicly available and facilitate opportunities to improve understanding of the role of Council and local government in the community	✓
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Ensure continued participation with relevant stakeholders	✓
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Participate in the 'Role of Local Government' Project	✓
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Actively participate in debate on legislative changes as they affect local government including participation in the review of the <i>Building Act 2000</i>	⇒
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Partner with other Councils (and others) to engage in actions seeking recovery of the losses associated with the default of CDO investments	⇒
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Undertake prosecutions where appropriate and defend the Council's position against external action as may be required	✓
---	---

Progressively develop and implement quality assurance measures within the organisation

Following operational reviews, continue to develop and review quality assurance measures that ensure efficiency and sustainability	✓
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Develop annual budgets in accordance with the Strategic Asset Management Plans	✓
--	---

Ensure financial practices and procedures deliver efficient and effective resourcing of Council's operations

Distribute financial statements to Council's Finance & Risk Management Committee	✓
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Review process associated with payment of the Council's accounts to identify efficiencies	✓
---	---

Provide necessary financial reporting for management functions	✓
Monitor Council's investment portfolio to ensure optimisation of interest earnings whilst minimising exposure to any risk of losses	✓
Analyse funding sources and seize opportunities, including through partnerships, for funding of projects in the Huon Valley	
Lobby State and Federal Governments and other agencies for funding for projects in the Huon Valley	✓
Provide expert financial advice to internal clients	✓
Manage risk by incorporating risk management practices in decision making processes	
Continue to develop and review quality assurance measures and work processes that ensure risk management practices are incorporated into the decision making process	✓
Continue to develop and ensure that all risk management practices are referred to in the decision making process	✓
Develop and implement a Risk Register	⇒
Develop and implement a 'best practice' WHS Management System	⇒
Promote a continuous safety culture and ensure all employees receive sufficient WHS training	✓
Effectively coordinate the WHS Committee to proactively address WHS matters and prevent injury	✓
Effectively coordinate all aspects of the Workers Compensation and Rehabilitation process	✓
Provide effective reporting that enables executive managers to understand and control WHS risks	✓
Develop and maintain a WHS, Public Liability, and Corporate Risk Register	✓
Implement processes to control and reduce risk activities	✓
Promote and support best practice risk management throughout the Council	✓
Develop a long term financial management plan	
Implement the Financial Management Strategy and Long Term Financial Management Plan 2014/15-2023/24	✓
Contribute to the incorporation of the long term financial plan through review of the long term Asset Management Plans	✓
Develop long term asset management plans for all Council asset groups	
Coordinate the updating and review of Asset Management Plans for the following assets: roads, bridges, parks and recreation, buildings and structures, stormwater, plant and fleet, footpath, kerb and walking tracks, land strategy, information technology	✓
Continue the collation, identification and condition assessment of all assets and incorporate this data into a format which will enable the continuing improvement of the asset management plans	✓
Develop internal procedures to ensure the Council's asset management system is up-to-date and reflects current status of assets through the use of contemporary technology and software	✓
Progress investigation and planning for the establishment of an asset management system	✓
Continue to work with Southern GIS Steering Committee and LGAT to secure outcomes beneficial to the Southern councils	✓

Participate in Local Government Association of Tasmania, relevant statutory authorities and other key organisational processes

Ensure an effective communication exchange between the Council and the community	✓
Ensure the needs of the Huon Valley community are effectively represented to government to facilitate negotiation of opportunities	✓

Network with key industry organisations

Foster and maintain partnerships with government, business and the community sector which address identified service delivery gaps	✓
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Explore opportunities to negotiate partnerships with the State Government

Foster and maintain partnerships with government to address identified service delivery gaps	✓
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Strategic Plan goal 5.3: To deliver high performance products and services based on leadership, professionalism, skill and commitment of elected Councillors and employed staff

Key strategies and tactics

Identify and implement a leadership development program for Councillors and staff

Source and implement training opportunities for Councillors and staff	✓
Coordinate employee training and development plans	✓
Identify succession planning opportunities for business-critical roles	✓

Define current and desired Council culture and implement strategies to achieve desired culture

Develop a Culture Statement to achieve Council's desired organisational culture that is consistent across departments and worksites	✓
Undertake a culture survey to measure progress in achieving desired culture	⇒

Develop and implement a human resources strategy

Identify and develop required policies to maintain and support a highly effective HR service and framework for Council	✓
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Review and improve current systems and processes, and identify and address gaps to improve internal collaboration and external service delivery

Review and update systems and processes as service delivery gaps are identified	✓
Identify and implement opportunities for electronic customer payment transactions	✓
Identify and implement opportunities for online lodgements of BA's, DA's and SPP's	✓
Identify and implement opportunities for online delivery of rate notices	⇒
Develop and implement core IT processes and procedures	✓
Facilitate technology change initiatives through the application of technologies and relevant processes	⇒
Manage data reliability and ensure integrity of various applications	✓
Ensure that all server applications are upgraded, maintained and up to date including latest anti-virus software	✓
Provide high level desktop support service to the Council	✓
Assist users in making more effective use of available systems, products and services	⇒
Effectively manage relationships with a broad range of internal and external customers	✓
Provide an effective interface between users and external service providers including progress checking and ensuring that diagnostic information is provided for error resolution incident analysis	✓

Ensure that critical systems and telephone lines are restored promptly during power outages and natural disasters	✓
Maintain an effective partnership with Kingborough Council and benchmark with other Councils to maximise value from investments in technologies and related support mechanisms	✓
Maintain a contemporary recruitment and selection process that is consistent, fair and transparent	⇒
Review and redesign Council's existing induction and on-boarding program	✓
Continue to review and update the suite of HR policies and procedures	✓
Provide accurate Human Resources/Industrial Relations advice to management and employees	⇒
Review and enhance HR Information Systems to ensure they effectively manage the Council's operations and employee base	⇒
Review the Councillor Induction Manual and oversee refresher training of the Councillor Induction Pack for all Councillors	✓



Implement an integrated Customer Service Centre and deliver a high standard of customer service in accordance with the Customer Service Charter

Ensure that all internal and external customers receive a highly professional, courteous and effective customer service experience	✓
Ensure the provision of a level of service that meets customer expectations through continuous review of systems, processes and services that ensure resources are used effectively and efficiently	✓
Comply with the Council's Customer Service Charter	✓
Proactively seek customer feedback to identify opportunities for improvement	⇒
Ensure Council's Customer Service Centre is professionally presented	✓
Ensure rates are charged on all properties in accordance with the <i>Local Government Act 1993</i> including raising annual rates, process revaluations, supplementaries and pension remissions	✓
Process property transfers, including welcome and electoral information to new and/or outside Council municipal area owners	✓
Administer and supervise allocation and maintenance of street/rural address numbers	✓
Ensure the coordination and production of 132 and 137 certificates within prescribed timeframe	✓
Undertake a proactive approach in relation to the collection of rates and achieve <5 per cent outstanding at year's end	✓
Continue the provision of a Welcome Pack for new residents	✓
Ensure accurate assessment of pending application lodgements	✓

Develop and implement an Information Technology Strategy

Implement the Information Technology Asset Management Plan to ensure IT systems are available, contemporary, efficient and supportable	✓
Develop and test a Disaster Recovery Plan for critical IT assets	⇒
Develop and maintain, in cooperation with Kingborough Council, the computer server and software/hardware stationed at Kingborough Council	✓
Ongoing review and update of the 10-year IT Asset Management Plan to ensure core systems availability	✓
Manage and support quality systems to meet the needs of the Council	✓
Encourage consistency compliance and ensure alignment with Council's strategies	✓

Review information services and develop a program to meet the information needs of the organisation

Ensure that information management and record keeping practices comply with relevant legislation including the <i>State Archives Act</i>	✓
Implement strategies to ensure that sensitive information, both electronic and hard copy, is appropriately secured and can be retrieved in an effective manner	✓
Review and enhance information handling processes and procedures to ensure effective usage of the document management system	✓
Develop and maintain a program of activities relevant to annual archiving, retention and disposal of electronic and hard copy documents to ensure compliance with the State Archives Disposal Schedule DA2200	✓
Conduct regular audits of system users and proactively manage issues with user security and access through agreed processes	✓

STATUTORY REPORTS

Enterprise powers statement

This report is made pursuant to Section 72 of the *Local Government Act 1993*.

No activities were undertaken during the 2014-15 financial year.

Councillor allowances and expenses statement

This report is made pursuant to section 72 of the *Local Government Act 1993*.

The total allowances and expenses paid to the Mayor, Deputy Mayor, and councillors of the Huon Valley Council during the 2014-15 financial year was \$168,909.

Senior employee total annual remuneration statement

This report is made pursuant to Section 72 of the *Local Government Act 1993*.

Four senior position employees of the Huon Valley Council were paid an annual remuneration of \$100,000-\$120,000, and one was paid an annual remuneration of \$160,000-\$180,000.

Total remuneration includes: salary, employer superannuation contribution, value of any motor vehicle supplied, and value of any other allowances or benefits.

Donated land statement

This report is made pursuant to Section 72 of the *Local Government Act 1993*.

No donations of land were made by Council during the 2014-15 financial year.

Public interest disclosure statement

This report is made pursuant to Section 86 of the *Public Interests Disclosure Act 2002*.

No public interest disclosures were made during the 2014-15 financial year.

Copies of the Huon Valley Council *Public Interest Disclosures Act 2002* Procedures, June 2014 are available for inspection on the Council's website or from the Customer Service Centre.

Code of Conduct complaints

This report is made in relation to numbers of complaints made of alleged breaches of the Huon Valley Council's Code of Conduct for Councillors.

1 complaint was made during the 2014-15 financial year.

Right to Information Act 2009

This report is provided in accordance with the General Manager's responsibilities as Principal Officer of the Council in accordance with Section 23 of the *Right to Information Act 2009*.

Routine and required disclosures

As soon as practicable after the end of each financial year, the General Manager is to provide details on information published as required disclosures or routine disclosures by the public authority.



Under the Act:

"Required disclosure" means a disclosure of information by the Council where the information is required to be published by the Act or any other Act, or where disclosure is otherwise required by law or enforceable under an agreement. "Routine disclosure" means a disclosure of information by the Council which the Council decides may be of interest to the public, but which is not a required disclosure, an assessed disclosure or an active disclosure.

Council publishes an extensive amount of information as required and makes routine disclosures.

This information can be found at www.huonvalley.tas.gov.au and includes copies of Council minutes and agenda, progressive publication of Council policies and strategies, Council's strategic plan and annual plan.

General information is also made available in relation to Council application processes at the Council's Customer Service Centre and much information is provided in response to phone, mail and email enquiries.

Assessed disclosures

As soon as practicable after the end of each financial year, the General Manager is to provide details on information released as assessed disclosures. Under the Act, "assessed disclosure" means a disclosure of information by Council in response to a formal request from a person, made under the Act.

An assessed disclosure is a last resort application and will not apply where the information is otherwise available by way of a required, routine or an active disclosure. In most instances of applications for assessed disclosure, the information was otherwise available for purchase in accordance with Council's *Access to Information Policy* or was otherwise publicly available or made publicly available. In these cases, the provisions of the Act do not apply and separate application is to be made for the application.

Where the information being purchased included matters that are otherwise exempt under the Act, this exempt information is omitted.



Applications	
Number of applications for assessed disclosure received	5
Number of applications for assessed disclosure accepted (application charge paid or determined to be waived)	4
Number of applications for assessed disclosure determined	3
Number of determinations where the information applied for was provided in full	2
Number of determinations where the information applied for was provided in part, with the balance refused or claimed as exempt	2
Reasons for refusal <i>(Number of times where the following sections were invoked as reasons for refusing or deferring an application for assessed disclosure)</i>	
s.5, s.11, s.17: Refusal where information requested was not within the scope of the Act (s.5 - not official business; s.11 - available at Archives Office and s.17 - deferred)	-
s.9, s.12: Refusal where information is otherwise available or will become otherwise available in the next 12 months (includes information available for purchase under the Council's policy)	-
s.10, s.19: Refusal where resources of public authority may be unreasonably diverted	-
s.20: Refusal where application repeated; or vexatious; or lacking in definition after negotiation	-
Exemptions <i>(Number of times where the following sections were invoked as reasons for exempting information from disclosure)</i>	
s.36: Personal information of a person other than the applicant	2
s.37: Information relating to the business affairs of a third party	2
s.38: Information relating to the business affairs of a public authority	1
Time to make decisions	
Number of requests which took more than 20 working days to decide that involved an extension negotiated under s.15(4)a	2
Reviews	
Number of internal reviews requested	-
Number of external reviews (reviews by the Ombudsman) requested	-



Public tenders

This report is made pursuant to Regulation 23 of the *Local Government (General) Regulations 2015*.

The table below details the contracts for the supply of goods and services valued at or exceeding \$100,000 excluding GST but less than \$250,000, approved by Council 1 July 2014 to 30 June 2015.

Description of contract	Contract period	Extension period	Value	Business name	Business address
Supply of Bridge Truck	2014-15	NA	\$102,671.18	Motors Pty Ltd	8c Lampton Avenue, Derwent Park TAS
Pavement stabilisation on selected roads	2014-15	NA	\$647,450.34	Andrew Walter Constructions	PO Box 5, Claremont TAS
Supply and/or Laying of Bituminous Surfacing of Roads 2014-2015	2014-15	NA	\$658,711.40	Rockit Asphaltting Pty Ltd	PO Box 686, Kingston TAS
Supply and Placement of Concrete, Gravels and Loams 2014-2015	2014-15	NA	\$159,540.56	CM Concreting	1 Ellison Street, Huonville TAS
Supply of 4WD Backhoe/ Loader	2014-15	NA	\$114,100.00	J F Machinery (JCB Construction Equipment Australia)	288 George Town Road, Launceston TAS
Exclusive tender for the supply of trade labour and Re-roofing of the Huon Valley Council Geeveston Retirement Unit Cottages - Units 1-8	2013-16	NA	\$ 193,658.10	AJ & JK Woolley	1108 Glen Huon Road, Glen Huon TAS
Exclusive supply and/or delivery of red gravel for 2013-2016, Supply and Placement of Concrete, Gravels and Loams 2014-2015 and periodic supply of plant hire	Various	NA	\$870,891.50	Duggans Pty Ltd	8420 Channel Highway, Cradoc TAS

The table below details the contracts for the supply of goods and services valued at or above \$100,000 excluding GST, which were applied but not entered in to during the reporting period

Description of contract	Contract period	Extension period	Value	Business name	Business address
Collection and processing of recyclables from the Huon Valley Council waste transfer stations 2013-2018 and Kerbside Refuse Collection 2012-2020	2014-15	NA	\$527,196.03	Aussie Waste Management Pty Ltd	3/26 Mornington Road, Mornington TAS
Provision of cleaning services (public toilets and amenities)	2013-16	NA	\$ 137,445.75	DJ Contractors	3427 Huon Highway, Franklin TAS
Exclusive tender for the supply of trade labour	2013-16	NA	\$ 122,917.11	Iceana Fab	49 Shark Point Road, Sorell TAS

Non-application of public tenders

This report is made pursuant to Regulation 27 of the *Local Government (General) Regulations 2015*.

The table below details the contracts for the supply of goods and services valued at or above \$100,000 excluding GST, approved by Council 1 July 2014 to 30 June 2015, without the requirement of inviting public tenders.

Description of contract	Contract period	Extension period	Value	Business name	Business address
Electricity *27(b)	2014-15	NA	\$ 285,604.57	Aurora Energy	GPO Box 191, Hobart TAS
Fuel *27(b)	2014-15	NA	\$ 222,550.17	BP Australia	PO Box 5222BB Melbourne, VIC
Vehicle fleet *27(b)	2014-15	NA	\$152,411.49	Tilford Pty Ltd	267 Argyle Street, Hobart TAS
Fuel *27(b)	2014-15	NA	\$ 136,866.33	Caltex Australia Petroleum Pty Ltd	Caltex Australia Petroleum Pty Ltd
Municipal Re-Valuation *27(b)	2014-15	NA	\$ 210,000.00	LG Valuation Services Pty Ltd	PO Box 378, Kyabran, VIC
Water & Sewer *27(c)	2014-15	NA	\$ 103,447.33	TasWater	GPO Box 1393 Hobart Tas
Insurance *27(g)	2014-15	NA	\$ 321,502.31	AON risk Services Australia Ltd	Po Box 216, Newtown TAS
Copping Gate Fees *27(c)	2014-15	NA	\$ 292,242.78	Southern Waste Solutions	Po Box 216, Newtown TAS
Information Technology Hardware *27(b)	2014-15	NA	\$ 102,121.49	Annittel Pty Ltd	212 Liverpool Street, Hobart TAS 7000
Insurance *27(g)	2014-15	NA	\$ 141,140.64	MAV Insurance	GPO Box 4326, Melbourne VIC
National Respite Carers Program *27 (i) (iii)	2014-15	NA	\$ 176,844.02	Huon Eldercare Inc	3278 Huon Highway, Franklin TAS
Guide Posts, Guard Rails, Drainage Supplies *27 (i) (iii)	2014-15	NA	\$ 143,140.95	Geotas Pty Ltd	14 Chesterman Street, Moonah TAS
Mobile Gravel Crushing *27 (i) (iii)	2014-15	NA	\$ 141,834.30	Fieldwicks	Po Box 131E East Devonport TAS

*Local Government (General) Regulations 2015

Report on partnership agreements

No partnership agreements were entered into during the 2014-15 financial year.

Membership of joint authorities

The Huon Valley Council was a member of the following joint authorities during 2014-15:

- Southern Tasmanian Councils Authority (now known as Think South)
- Southern Waste Strategy Authority

TasWater

Along with the other Tasmanian councils, Huon Valley Council was a part owner of TasWater, the council-owned state water and sewerage corporation.

Grants and benefits

This report is made pursuant to section 77 of the *Local Government Act 1993*.

The following table provides a summary of grants and benefits.

Organisation	Description	Amount
Franklin Landcare Group	2014/2015 Care Support Program Grant - Weed control, pruning	\$1,000.00
Friends of Randalls Bay Coastcare	2014/2015 Care Support Program Grant - Erosion control and repair of the public steps at the eastern end of Randalls Bay Beach	\$2,000.00
Port Esperance Coastcare	2014/2015 Care Support Program Grant - Revegetation and weed control to counter effects of sea level rise and damage from storm surge events	\$2,000.00
Friends of Huon Island	2014/2015 Care Support Program Grant - Building rabbit proof enclosures to ensure resilience of bird rookeries and regeneration of native flora	\$1,500.00
Dover District High School	2014/2015 Community Grant - Hall bathroom	\$2,951.00
Franklin Landcare Group Inc	2014/2015 Community Grant - Huon River Walkway Interpretive signage and public awareness campaign	\$1,075.00
Geeveston Community Development Association	2014/2015 Community Grant - Geeveston Spring Festival	\$740.00
Geeveston Golf Club	2014/2015 Community Grant - Machine Shed	\$1,249.14
Huon Archers Inc	2014/2015 Community Grant - Target Re-Invention	\$2,951.00
Huon Hoofbeats Inc	2014/2015 Community Grant - New front signage, upgrade of driveway and drain cleaning	\$1,557.30
Huon Valley Aquatic Club	2014/2015 Community Grant - New equipment trolleys, advertising, and coach education	\$1,700.00
Huon Valley Theatre Inc	2014/2015 Community Grant - re-tracking and re-cording of mid-stage curtains in the Huonville Town Hall	\$1,572.00
Parents and Friends of Cygnet Primary School	2014/2015 Community Grant - Stephanie Alexander Kitchen Garden For Potting Shed	\$3,000.00
Geeveston Fire Brigade	State Firefighting Competitions	\$200.00
Huon Netball Association	2014/2015 Community Grant - Storage and replenishment of damaged stock	\$1,000.00
Huon District Pony & Riding Club	Donation towards entry fees for Tasmanian Pony Club	\$675.00
Mr Daniel Watkins	Donation Request - Under 23 Worls Kayak Championships	\$700.00
Australian Lions Childhood Cancer Research	Donation	\$100.00
The Red Velvet Lounge	Buy Local 2014 - Business Prize Winner	\$ 500.00
Huon Art Exhibitions Group Inc	Watermark Exhibition Mayors Choice Acquisitive	\$1,000.00
Lukas Ford	Donation - National Schoolboys Championships	\$100.00
Port Huon Aqua Ducks	Donation towards 15 years celebration	\$ 600.00
Anzac Day Sports	Donation to 2015 Anzac Day Sports Day Carnival	\$ 600.00
Geeveston Cares	Fundraising Donation - PHSC Family Season Pass	\$ 275.00
Cygnet Primary School	School bursary	\$200.00
Dover District High School	School bursary	\$200.00

Organisation	Description	Amount
Franklin Primary School	School bursary	\$200.00
Geeveston Primary School	School bursary	\$200.00
Glen Huon Primary School	School bursary	\$200.00
Huonville High School	School bursary	\$200.00
Huonville Primary School	School bursary	\$200.00
Peregrine School	School bursary	\$200.00
Sacred Heart Catholic School	School bursary	\$200.00
St James Catholic College	School bursary	\$200.00
Huon Art Exhibitions Group Inc	Mayor's Choice art award	\$1,000.00
Sophie Claire Duggan	2014 Greg Norris Memorial Health Scholarship	\$5,000.00
Michelle Dzalakowski	2014 Greg Norris Memorial Health Scholarship	\$5,000.00
Stacey Warburton	2014 Greg Norris Memorial Health Scholarship	\$5,000.00
Singrid Helen Cragg	2014 Greg Norris Memorial Health Scholarship	\$5,000.00
Sacred Heart Catholic School	School Fair Donation - PHSC Family Season Pass	\$275.00
Huonville High School	Gifts for Japanese Exchange Students	\$49.95
The Abbeyfield Society (Australia) Limited	General rate remission	\$2,726.60
Castle Forbes Bay Recreation Ground Committee	General rate remission	\$822.80
Country Womens Association	General rate remission	\$1005.00
Cygnnet Child Care Centre	General rate remission	\$1,980.800
Cygnnet Cub & Scout Group	General rate remission	\$925.70
Cygnnet Tennis Club Inc	General rate remission	\$731.30
Dover Regatta Association and Aquatic Club Inc	General rate remission	\$487.50
Huon Districts Eldercare Home Association Inc	General rate remission	\$62,071.20
Huon Field & Game Association	General rate remission	\$308.00
Huon Field & Game Association	General rate remission	\$308.00
Huon Rowing Club Inc	General rate remission	\$609.40
Huon Sub Branch R S L A	General rate remission	\$1,114.80
Oak Enterprises Pty Ltd	General rate remission	\$3,592.70
Oak Enterprises Pty Ltd	General rate remission	\$5,649.20
Port Cygnnet Sailing Club	General rate remission	\$609.40
R A O B Lodge No 117	General rate remission	\$308.00
Recherche Community Centre	General rate remission	\$822.80
Trustees of The Diocese of Tasmania	General rate remission	\$1,071.70
The Trustees of the Diocese of Tasmania	General rate remission	\$2,093.40
Port Cygnnet Sailing Club	General rate remission	\$609.40
Roman Catholic Church Trust Corp of the Archdioces	General rate remission	\$1283.10
Cygnnet Community On-Line Centre	General rate remission	\$308.00

Public health statement

Council's Environmental Health Unit is responsible for the monitoring and regulation of environmentally relevant activities whilst working to maintain healthy communities through public health programs such as the school based immunisation program.

One of the roles of the Environmental Health Unit and an area objective of Council is to ensure food prepared and sold within the municipal area is safe for human consumption, meets food standards and complies with the Australian Food Standards Code. This objective is achieved through the regular inspection of food premises.

There were 146 registered food premises in the municipal area during the 2014/2015 financial year. Council's Environmental Health Unit conduct food premises inspections in accordance with the Australian Food Safety Assessment model for food business risk classification and inspection frequency. 101 inspections of food premises were conducted which is slightly more than the minimum, required target of 95 based on 146 food businesses with varying risk classifications. Additionally 80 temporary food business registrations were produced for specific events where. Council's Environmental Health Officers attended and regulated the large events including the Taste of the Huon, the Huon Show and the Cygnet Folk Festival, and inspected all temporary food businesses at these events for compliance. Particular effort is made to regulate the temporary food businesses at various events and 73 inspections of temporary food businesses were conducted.

As part of the Health Education component of Council's Environmental Health Unit, food safety training sessions were conducted on two occasions through the financial year. Sessions were delivered to students attending Huonville High School and the Trade Training Centre in Huonville and a separate session was delivered for staff working in Childrens Services.

The Environmental Health Officer is also required to undertake inspections of on-site wastewater treatment systems and to issue special plumbing permits for the installation of new on-site wastewater treatment systems. 116 special plumbing permits were issued. Additionally, 91 works completed letters for Special Plumbing Completions were issued.

There are three swimming pools within the Huon Valley municipal area that are offered for public use. A total of 30 swimming pool samples were submitted for analysis during the year. The results of the recreational water sampling will be compiled into the annual Recreational Water Report that is required to be submitted to the Director of Public Health by September 2015.

In accordance with the Drinking Water Quality Guidelines under the *Public Health Act 1997* Council is required to keep a register of private water suppliers including commercial water carriers in the municipal area. These include businesses that are not connected to a reticulated potable water supply and offer water to the public from sources including rain water tanks, dams and bores. There are 19 businesses registered with Council under the *Public Health Act 1997* as a supplier of private water. Council currently have six registered commercial water carriers operating in the municipal area. The activities and inspections of registered private water suppliers will be compiled into the annual Drinking Water Quality



Report that is required to be submitted to the Director of Public Health by September 2015.

The environmental health unit coordinates the school based immunisation program (SBIP) in accordance with requirements of the *Public Health Act 1997*.

Vaccination of Grade 7 students was conducted with three sessions throughout the financial year. The vaccinations included Diphtheria, tetanus and pertusis (whooping cough) dTpa, chicken pox and the Human Papillomavirus (Gardasil) vaccine

Further liaison with local High Schools has been undertaken by Council's Environmental Health Unit to improve processes and the prompt return of consent forms. Outcomes of this trial will be reported on at the end of the calendar year when all statistics have been collated.

The activities conducted throughout the financial year were completed in accordance with the 2014/2015 Annual Plan. The following table summarises the activities conducted by the Environmental Health Unit:

Building Act 2000	
Special plumbing permits issued (including amendments)	116
Special plumbing completions	91
Development application referrals including subdivision referrals	39
Building application referrals	23
Plumbing notices served	0
Plumbing orders served	0

Type of premises	No.	Inspections	Notices/comments
Public Health Act 1997			
Places of assembly	34	0	No inspections necessary
Specific events licence	21	4	Included Huon Show, Cygnet Folk Festival and A Taste of the Huon events
Regulated systems including cooling towers	0	0	No regulated systems registered for 2014-15
Commercial water carriers	6	1	
Private water suppliers	20	0	Excludes commercial water carters. Annual inspections of private water suppliers not mandatory.
Public health risk activity (ear and body piercing and tattoo)	1	1	Tattoo business
Pools and spas	3	NA	30 samples submitted for analysis which is compliant with sampling requirements
Unhealthy housing	3	NA	No notices served
Notifiable disease notifications	10	10	All notifications actioned
Permits for private burials	0	0	
School-based immunisations	Immunisation sessions conducted in October 2014, March and May 2015 for 3 High Schools		
Food Act 2003			
Annual food business registrations	146	101	Includes inspections of food vehicles
Annual growers market registrations	6	0	
Temporary food registrations	80	73	
Food vehicles	10	10	
Orders or notices served on food premises	1	NA	1 infringement notices served for non compliance at an event
Approval of Plans for new or alterations to existing food premises	8	6	
Approval of plans for new, or alterations to existing, food premises	7	7	
Environmental and public health nuisances			
Environmental Management & Pollution Control Act 1994 (EMPCA)			
Local Government Act 1993 (LGA)			
Complaints received			74
Environment Protection Notices served/ongoing			3
Abatement notices served (LGA)			4
Infringement notices served (EMPCA)			0

FINANCIAL STATEMENTS



Independent Auditor's Report

To the Councillors of Huon Valley Council

Financial Report for the Year Ended 30 June 2015

Report on the Financial Report

I have audited the accompanying financial report of Huon Valley Council (Council), which comprises the statement of financial position as at 30 June 2015 and the statements of comprehensive income changes in equity and cash flows for the year ended on that date, a summary of significant accounting policies, other explanatory notes and the General Manager's statement.

Auditor's Opinion

In my opinion Council's financial report:

- (a) presents fairly, in all material respects, its financial position as at 30 June 2015 and financial performance, cash flows and changes in equity for the year then ended
- (b) is in accordance with the *Local Government Act 1993* and Australian Accounting Standards.

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

Auditor's Responsibility

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

...1 of 2

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Professionalism | Respect | Camaraderie | Continuous Improvement | Customer Focus

Strive | Lead | Excel | To Make a Difference

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on my judgement, including the assessment of risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, I considered internal control relevant to the General Manager's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate to the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the General Manager, as well as evaluating the overall presentation of the financial report.

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

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

Independence

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

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

Tasmanian Audit Office



Jara K Dean
Assistant Auditor-General Financial Audit
Delegate of the Auditor-General

Hobart
14 September 2015

...2 of 2

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ANNUAL FINANCIAL STATEMENTS

Year Ended 30th June, 2015

The financial report presents fairly the financial position of the Huon Valley Council (ABN 77 602 207 026) as at 30 June 2015, the results of its operations for the year then ended and the cash flows of the Council, in accordance with the Local Government Act 1993 (as amended), Australian Accounting Standards, including Australian Accounting Interpretations, and other mandatory professional reporting requirements.

Simone Watson
General Manager



Date

14.8.15

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	Budget 2015 \$'000	Actual 2015 \$'000	Actual 2014 \$'000
INCOME FROM CONTINUING OPERATIONS				
RECURRENT INCOME				
RATES AND CHARGES	3	10,008	10,630	10,181
INTEREST	7	328	223	264
USERS CHARGES	4	2,229	2,798	2,408
CHILDREN'S SERVICES	8	773	722	725
MEDICAL PRACTICES	8	1,517	1,925	1,534
INVESTMENT REVENUE FROM WATER CORPORATION	10	615	677	744
GRANTS	5	511	553	495
OTHER	8	1,049	1,626	655
		17,030	19,154	17,006
CAPITAL INCOME				
CAPITAL GRANTS	5	3,641	5,991	1,974
NET GAIN(LOSS) ON DISPOSAL OF NON-CURRENT ASSETS	9	-	(712)	(2,336)
NON MONETARY ASSETS - RECOGNISED FOR THE FIRST TIME	6	-	172	-
LAND UNDER ROADS - RECOGNISED FOR THE FIRST TIME	19	-	22,577	-
		3,641	28,028	(362)
TOTAL INCOME FROM CONTINUING OPERATIONS		20,671	47,182	16,644
EXPENSES FROM CONTINUING OPERATIONS				
EMPLOYEE COSTS	11	(8,181)	(8,639)	(8,863)
MATERIALS AND CONTRACTS		(4,579)	(4,828)	(3,223)
DEPRECIATION AND AMORTISATION	12	(5,925)	(6,108)	(5,967)
IMPAIRMENT		-	-	-
OTHER EXPENSES	13	(1,371)	(1,448)	(1,308)
TOTAL EXPENSES FROM CONTINUING OPERATIONS		(20,056)	(21,023)	(19,362)
OPERATING RESULT FROM CONTINUING OPERATIONS		615	26,159	(2,718)
NET OPERATING RESULT FOR THE YEAR			26,159	(2,718)
OTHER COMPREHENSIVE INCOME				
ITEMS THAT WILL NOT BE RECLASSIFIED TO SURPLUS OR DEFICIT				
NET ASSET REVALUATION INCREMENT(DECREMENT)	19		29,634	1,120
ITEMS THAT MAY BE RECLASSIFIED SUBSEQUENTLY TO SURPLUS OR DEFICIT				
FAIR VALUE ADJUSTMENT OF WATER CORPORATION	14		251	(7,429)
TOTAL COMPREHENSIVE RESULT			56,044	(9,027)

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2015

	NOTE	2015 \$'000	2014 \$'000
ASSETS			
CURRENT ASSETS			
CASH AND CASH EQUIVALENTS	15	7,582	3,570
INVESTMENTS		1,600	2,758
TRADE AND OTHER RECEIVABLES	16	1,020	812
INVENTORIES	17	102	59
OTHER ASSETS	18	23	30
TOTAL CURRENT ASSETS		10,327	7,229
NON-CURRENT ASSETS			
PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT	19	230,669	178,889
INVESTMENT IN WATER CORPORATION	14	31,586	31,335
CAPITAL WORKS IN PROGRESS		1,293	250
		263,548	210,474
TOTAL ASSETS		273,875	217,703
LIABILITIES			
CURRENT LIABILITIES			
TRADE AND OTHER PAYABLES	20	1,296	1,412
TRUST FUNDS AND DEPOSITS	21	100	100
PROVISIONS	22	1,777	1,661
TOTAL CURRENT LIABILITIES		3,173	3,173
PROVISIONS	22	255	127
TOTAL NON-CURRENT LIABILITIES		255	127
TOTAL LIABILITIES		3,428	3,300
NET ASSETS		270,447	214,403
EQUITY			
ACCUMULATED SURPLUS		137,775	114,644
RESERVES	23	132,672	99,759
TOTAL EQUITY		270,447	214,403

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	2015 \$'000	2014 \$'000
CASH FLOWS FROM OPERATIONS			
RATES		10,770	10,208
USER CHARGES (INCLUSIVE OF GST)		2,702	4,553
OTHER REVENUE (INCLUSIVE OF GST)		4,701	3,205
INTEREST RECEIVED		223	264
GRANTS		553	495
INVESTMENT REVENUE FROM WATER CORPORATION		677	744
PAYMENTS TO EMPLOYEES		(8,359)	(9,008)
PAYMENTS TO SUPPLIERS (INCLUSIVE OF GST)		(5,270)	(6,420)
PAYMENT OTHER (INCLUSIVE OF GST)		(1,875)	(1,600)
NET CASH FROM OPERATING ACTIVITIES	24	4,122	2,441
CASH FLOWS FROM INVESTING ACTIVITIES			
PAYMENTS FOR PROPERTY, PLANT & EQUIPMENT		(30,082)	(7,920)
PROCEEDS FROM SALE OF PLANT & MACHINERY		246	437
CASH RECEIPTS & PAYMENTS FOR DEPOSITS		1,158	(58)
GRANTS		5,991	1,974
LAND UNDER ROADS - RECOGNISED FOR THE FIRST TIME		22,577	
NET CASH USED IN INVESTING ACTIVITIES		(110)	(5,567)
NET INCREASE / (DECREASE) IN CASH HELD		4,012	(3,126)
CASH AND CASH EQUIVALENTS AT THE BEGINNING OF THE FINANCIAL YEAR		3,570	6,696
CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL YEAR	25	7,582	3,570

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

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	ACCUMULATED TOTAL 2015 \$'000	SURPLUS 2015 \$'000	ASSET REVALUATION RESERVE 2015 \$'000	FAIR VALUE RESERVE 2015 \$'000	OTHER RESERVE 2015 \$'000
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		214,403	114,644	101,008	(5,157)	3,909
			-	-	-	-
SURPLUS / (DEFICIT) FOR THE YEAR		26,159	26,159			
OTHER COMPREHENSIVE INCOME:						
— FAIR VALUE ADJUSTMENTS FOR FINANCIAL ASSETS AT FAIR VALUE		251	-	-	251	-
— FINANCIAL ASSETS AVAILABLE FOR SALE RESERVE		-	-	-	-	-
— FAIR VALUE ADJUSTMENT ON AVAILABLE FOR SALE ASSETS		-	-	-	-	-
NET ASSET REVALUATION INCREMENT(DECREMENT) REVERSALS		29,634	-	29,634	-	-
ACTUARIAL GAIN/LOSS ON DEFINED BENEFITS PLANS		-	-	-	-	-
TRANSFERS BETWEEN RESERVES		-	(3,028)	-	-	3,028
BALANCE AT END OF THE FINANCIAL YEAR		270,447	137,775	130,642	(4,906)	6,937

	NOTE	ACCUMULATED TOTAL 2014 \$'000	SURPLUS 2014 \$'000	ASSET REVALUATION RESERVE 2014 \$'000	FAIR VALUE RESERVE 2014 \$'000	OTHER RESERVE 2014 \$'000
BALANCE AT BEGINNING OF THE FINANCIAL YEAR		223,430	115,053	99,888	2,272	6,218
			-	-	-	-
SURPLUS / (DEFICIT) FOR THE YEAR		(2,718)	(2,718)			
OTHER COMPREHENSIVE INCOME:						
— FAIR VALUE ADJUSTMENTS FOR FINANCIAL ASSETS AT FAIR VALUE		(7,429)	-	-	(7,429)	-
— FINANCIAL ASSETS AVAILABLE FOR SALE RESERVE		-	-	-	-	-
— FAIR VALUE ADJUSTMENT ON AVAILABLE FOR SALE ASSETS		-	-	-	-	-
NET ASSET REVALUATION INCREMENT(DECREMENT) REVERSALS		1,120	-	1,120	-	-
ACTUARIAL GAIN/LOSS ON DEFINED BENEFITS PLANS		-	-	-	-	-
TRANSFERS BETWEEN RESERVES		-	2,309	-	-	(2,309)
BALANCE AT END OF THE FINANCIAL YEAR		214,403	114,644	101,008	(5,157)	3,909

The above statement should be read with the accompanying notes.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

INTRODUCTION

- (a) Huon Valley Council (Council) was established on 1 April 1993 and is a body corporate with perpetual succession and a common seal.
Council's main office is located at 40 Main Street, Huonville.

The purpose of the Council is to:

- provide for the peace, order and good government of the municipal area;
- provide for the peace, order and good government in the municipality;
- to promote the social, economic and environmental viability and sustainability of the municipal area;
- to ensure that resources are used efficiently and effectively and services are provided in accordance with the Best Value Principles to best meet the needs of the local community;
- to improve the overall quality of life of people in the local community;
- to promote appropriate business and employment opportunities;
- to ensure that services and facilities provided by the Council are accessible and equitable;
- to ensure the equitable imposition of rates and charges; and
- to ensure transparency and accountability in Council decision making.

This financial report is a general purpose financial report that consists of the Statements of profit and loss and other comprehensive income, Statement of Financial Position, Statement of Changes in Equity, Statement of Cash Flows, and notes accompanying these financial statements. The general purpose financial report complies with Australian Accounting Standards, other authoritative pronouncements of the Australian Accounting Standards Board (AASB), and the Local Government Act 1993 (LGA1993) (as amended).

Basis of Accounting

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

This financial report has been prepared under the historical cost convention, except where specifically stated in notes 1(d), 1(h), 1(j) and 1(k).

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

All entities controlled by Council that have material assets or liabilities, such as Special Committees of Management, have been included in this financial report. Transactions have not been eliminated and deemed to be material. Details of entities are disclosed in this financial report in note 28.

Judgements and Assumptions

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

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

Council has made no assumptions concerning the future that may cause a material adjustment to the carrying amounts of assets and liabilities within the next reporting period. Judgements made by Council that have significant impacts 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 1(j).

Fair value of property, 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 33.

Investment in water corporation

Assumptions utilised in the determination of Council's valuation of its investment in TasWater are discussed in note 1(h) and in note 10.

Land under roads

Assumptions and judgements are utilised in determining the value of land under roads. The square metre value of rateable land, as determined by the Valuer-General, is applied to the square metre area of all land under roads.

(b) **Revenue Recognition**

Rates, grants and contributions

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

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

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

Where grants or contributions recognised as revenues during the financial year were obtained on condition that they be expended in a particular manner or used over a particular period and those conditions were undischarged at balance date, the unused grant or contribution is disclosed in note 5 if applicable.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A liability is recognised in respect of revenue that is reciprocal in nature to the extent that the requisite service has not been provided at balance date and conditions include a requirement to refund unused contributions. Revenue is then recognised as the various performance obligations under an agreement are fulfilled. Council does not currently have any reciprocal grants.

Non-monetary contributions

Non-monetary contributions (including developer contributions) with a value in excess of the recognition thresholds, are recognised as revenue and as non-current assets. Non-monetary contributions below the thresholds are recorded as revenue and expenditure is recorded in the statements or part of an asset.

User fees and Statutory fees and fines

Fees and fines (including parking fees and fines) are recognised as revenue when the service has been provided, the payment is received, or when the penalty has been applied, whichever first occurs. A provision for impairment is recognised when collection in full is no longer probable.

Sale of property, plant and equipment, infrastructure

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

Rent

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

Interest

Interest is recognised progressively as it is earned.

Dividends

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

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 depreciated replacement cost.

(c) **Expense recognition**

Expenses are recognised in the Statement of profit and loss and other comprehensive income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

Employee benefits

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

Depreciation and amortisation of property, plant and equipment, infrastructure and intangibles

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

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

Land, Land Under Roads, Parks and Gardens are not depreciated.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015
NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

	Years
Bridges	
Timber	30
Helcor Pipe	40
Concrete & Steel	100
Buildings	30-200
Building Contents/Computer Equipment	7
Furniture & Fittings	5-15
Intangibles	7
Plant & Vehicles	7-10
Sealed Roads	
Footpath	
Spray Seal	10-15
Asphaltic Concrete	15-30
Concrete	30-60
Pavers	20-50
Gravel	5-10
Kerb	
Concrete	80
Road Seal	
Spray Seal	10-15
Asphaltic Concrete	15-30
Earthworks - Natural Surface/Cut Fill	Not Applicable or 100 based on Obsolescence
Pavement	
Flexible	20-65
Rigid (Concrete)	60-100
Rigid (Pavers)	40-65
Sub Grade - Compacted Natural Surface	Not Applicable or 100 based on Obsolescence
Earthworks - Natural Surface/Cut Fill	Not Applicable or 100 based on Obsolescence
Signs & Markings	5-20
Culverts	
Concrete	40-80
Gravel Road	
Thin gravel surface	1-5 years
Gravel Pavement	65 years
Stormwater	
Piping	50-100
Manholes	80
Footpath	
Concrete	100
Asphalt	50
Gravel	15
Pavers	100
Timber	80
Kerb	
Concrete	80
Car Parks	
Asphalt	25
Gravel	15
Street Furniture	
Rubbish Bins, Picnic tables & seats, bench seating, barbecues,	10-30
Walking Tracks	
Asphalt	50
Gravel	20
Timber	25
Concrete	100
Marine Facilities	
Concrete	100
Timber	25
Playgrounds	
Playground Equipment	20-50

Repairs and maintenance

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(d) **Recognition and measurement of assets**

Acquisition and Recognition

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

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

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

The following thresholds have been adopted for the purpose of recognising non-current assets:

	Threshold
Land	\$1
Buildings	\$5,000
Building Contents	\$1,000
Intangibles	\$1,000
Plant & Machinery	\$1,000
Infrastructure Assets	\$5,000

Assets valued at less than the adopted thresholds are charged to the Statement of Comprehensive Income in the year of purchase (other than when they form part of a group of similar items which are material in total).

Revaluation

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

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

Fair value valuations are determined in accordance with a valuation hierarchy. Changes to the valuation hierarchy will only occur if an external change in the restrictions or limitations of use on an asset result in changes to the permissible or practical highest and best use of the asset. Further details regarding the fair value hierarchy are disclosed at Note 33.

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.

Land under roads

Land under roads is valued at the average municipal land value. Land under roads was identified and recognised for the first time in 2014-2015 financial year.

(e) **Cash and cash equivalents**

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

(f) **Trade and other receivables**

All amounts of uncollected rates and charges are considered

Unpaid rates, being contribution over which the Council has control, are recognised as receivables.

Settlement of rate receivable is by either four equal instalments throughout the year or a single instalment payable in August.

Penalty and interest applies to overdue rates. Sundry receivables are payable within 30 days of issue of the account.

(g) **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.

(h) **Investment in water corporation**

Council's investment in TasWater is valued at its fair value at balance date. Fair value was determined by using Council's ownership interest against the water corporation's net asset value at balance date. Any unrealised gains and losses are recognised through the Statement of Comprehensive Income to a Fair Value Reserve each year. (refer note 14 and 23b)

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

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

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(i) **Investments**

Investments, other than investments in associates and property, are measured at cost.

(j) **Employee benefits**

Short term obligations

Liabilities for wages and salaries, including non-monetary benefits and annual 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.

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.

Sick leave

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

Classification of employee benefits

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

Superannuation

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

At the present time Council contributes 12.5% of employees' gross income to the Fund. Assets accumulate in the fund to meet member benefits as they accrue, and if assets within the fund are insufficient to satisfy benefits payable, the Council is required to meet its share of the deficiency.

Rice Warner Pty Ltd undertook the last actuarial review of the Fund at 30 June 2014. The review disclosed that at that time the net market value of assets available for funding member benefits was \$66,310,000, the value of vested benefits was \$57,475,000, the surplus over vested benefits was \$8,835,000 and the value of total accrued benefits was \$58,093,000. These amounts relate to all members of the fund at the date of valuation and no asset or liability is recorded in the Quadrant Superannuation Scheme's financial statements for Council employees.

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

Net Investment Return	7.0% p.a.
Salary Inflation	4.0% p.a.
Price Inflation	n/a

The actuarial review concluded that:

1. The value of assets of the Quadrant Defined Benefit Fund was adequate to meet the liabilities of the Fund in respect of vested benefits as at 30 June 2014.
2. The value of assets of the Fund was adequate to meet the value of the liabilities of the Fund in respect of accrued benefits as at 30 June 2014.
3. Based on the assumptions used, and assuming the Employer contributes at the levels described below, the value of the assets is expected to continue to be adequate to meet the value of the liabilities of the Fund in respect of vested benefits at all times during the period up to 30 June 2017.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Actuary recommended that in future the Council contribute 11.0% of salaries in 2014/15 and 9.5% of salaries thereafter.

The Actuary will continue to undertake a brief review of the financial position the Fund at the end of each financial year to confirm that the contribution rates remain appropriate. The next full triennial actuarial review of the Fund will have an effective date of 30 June 2017 and is expected to be completed late in 2017.

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 2014 actuarial review used the "aggregate" funding method. This is a standard actuarial funding method. The results from this method were tested by projecting future fund assets and liabilities for a range of future assumed investment returns. The funding method used is different from the method used at the previous actuarial review in 2011.

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 Clause 1.9.2 of the Scheme Trust Deed, there is a risk that employers within the Fund may incur an additional liability when an Employer ceases to participate in the Fund at a time when the assets of the Fund are less than members' vested benefits. Each member of the Fund who is an employee of the Employer who is ceasing to Participate is required to be provided with a benefit at least equal to their vested benefit in terms of Clause 1.9.2(b). However in terms of Clause 1.9.2 (d), the only contributions that can be sought from the Employer and its employee Members are any arrears of contributions. This issue can be resolved by the Trustee seeking an Actuarial Certificate in terms of Clause 1.22.2(a) requiring the Employer to make good any shortfall before the cessation of participation is approved.

Clause 1.22.2(b) specifically provides that employers participating in the Fund will not be liable for the obligations of other Employers in other funds within the Scheme.

The application of Fund assets on the Fund or the Scheme being wound-up is set out in Clause 1.21.3. This Clause provides that expenses, pensions in payment and the Superannuation Guarantee benefits of other members should have first call on the available assets. Additional assets will initially be applied proportionately to providing Member's benefits in respect of completed service. If additional assets are available they are applied to increasing members' benefits.

The Trust Deed does not contemplate the Fund withdrawing from the Scheme. However it is likely that Clause 1.9.2 would be applied in this case (as detailed above).

The Fund is a defined benefit Fund.

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

During the reporting period the amount of contributions paid to defined benefits schemes and accumulation schemes was \$1,020,045.67 (2013-14, \$974,612).

As reported on the first page of this note, Assets exceeded accrued benefits as at the date of the last actuarial review, 30 June 2014. Favourable investment returns, since that date, make it quite probable that this is still the position. The financial position of the Fund will be fully investigated at the actuarial review as at 30 June 2017.

An analysis of the assets and vested benefits of Funds participating in the Scheme, prepared by Rice Warner Pty Ltd as at 30 June 2014, showed that the Fund had assets of \$66.3 million and members' Vested Benefits were \$57.5 million. These amounts represented 8.4% and 7.5% respectively of the corresponding total amounts for the Scheme.

(k) **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 profit and loss and other comprehensive income over the period of the liability using the effective interest method.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(l) **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.

(m) **Taxation**

Council is exempt from all forms of taxation except Fringe Benefits Tax, Payroll Tax, Land 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.

(n) **Impairment of assets**

At each reporting date, Council reviews the carrying value of its assets to determine whether there is any indication that these assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the assets carrying value. Any excess of the assets carrying value over its recoverable amount is expensed to the Statement of profit and loss and 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.

(o) **Rounding**

Unless otherwise stated, amounts in the financial report have been rounded to the nearest thousand dollars.

(p) **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.

(q) **Budget**

The estimated revenue and expense amounts in the Statement of profit and loss and other comprehensive income represent revised budget amounts and are not audited.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(r) Pending Accounting Standards

Certain new accounting standards and interpretations have been published that are not mandatory for 30 June 2015 reporting periods. Council's assessment of the impact of these new standards and interpretations is set out below:

(i) AASB 9 Financial Instruments and the relevant amending standards (effective from 1 January 2018)

AASB 9 is one of a series of amendments that are expected to replace AASB 139 Financial Instruments: Recognition and Measurement. The main impact of the standard is to change the requirements for the classification, measurement and disclosures associated with financial assets. Under the new requirements the four categories of financial assets in AASB 139 will be replaced with two measurement categories: fair value and amortised cost.

Amortised cost is to be used for assets with contractual terms giving rise to principal and interest payments.

'Fair value' is to be used for all other financial assets. Gains or losses on financial assets at fair value are to be recognised in profit and loss unless the asset is part of a hedging relationship or an irrevocable election has been made to present in other comprehensive income changes in the fair value of an equity instrument not held for trading.

When adopted, the standard will affect, in particular, Council's accounting for its available-for-sale financial assets. Currently, Council recognises changes in the fair value of its available-for-sale assets through other comprehensive income. Under AASB 9 fair value gains and losses on available-for-sale assets will have to be recognised directly in profit or loss.

However, investments in equity instruments can be designated as 'fair value through other comprehensive income' assets. This designation is irrevocable. Council is likely to designate its investment in TasWater as 'fair value through other comprehensive income' and therefore the adoption of this standard will not impact the way movements in the fair value are accounted for.

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

(ii) AASB 2014-4 Amendments to Australian Accounting Standards - Clarification of Acceptable Methods of Depreciation and Amortisation (effective from 1 January 2016)

This amendment introduces a rebuttable presumption that the use of revenue-based amortisation methods for intangible assets is inappropriate. In addition to this, there is limited opportunity for presumption to be overcome and clarifies that revenue-based depreciation for property, plant and equipment cannot be used.

(iii) AASB 2015-2 Amendments to Australian Accounting Standards - Disclosure Initiative: Amendments to AASB 101 (effective from 1 January 2016)

The amendments to AASB 101 do not require any significant change to current practice, but should facilitate improved reporting, including emphasis on only including material disclosures, clarity on the aggregation and disaggregation of line items, the presentation of subtotals, the ordering of notes and the identification of significant accounting policies.

(iv) AASB 2015-6 Amendments to Australian Accounting Standards - Extending Related Party Disclosures to Not-for-Profit Public Sector Entities (effective from 1 January 2016)

The amendments extend the scope to AASB 124 Related Party Disclosures to include not-for-profit public sector entities.

(v) AASB 2015-7 Amendments to Australian accounting Standards - Fair Disclosure on Not-for Profit Public Sector Entities AASB 2015-7 relieves not-for-profit public sector entities from the following disclosures specified in AASB 13 for assets within the scope of AASB 116 Property, Plant and Equipment that are held primarily for their current service potential rather than to generate future net cash inflows.

1. For recurring and non-recurring fair value measurements categorised within level 3 of the fair value hierarchy, quantitative information about the significant unobservable inputs used in the fair value measurement (AASB 13 par 93(d)).

2. For recurring fair value measurements categorised within level 3 of the fair value hierarchy, a narrative description of the sensitivity of the fair value measurement to changes in unobservable inputs if a change in those inputs to a different amount might result in a significantly higher or lower fair value measurement. Where there are interrelationships between those inputs and other unobservable inputs used in the fair value measurement, the disclosure of a description of those interrelationships and of how they might magnify or mitigate the effect of changes in the unobservable inputs on the fair value measurement will not be required. (AASB 13 par 93(h)).

3. For recurring fair value measurements categorised within level 3 of the fair value hierarchy, the amount of the total gains and losses for the period included in profit or loss attributable to the change in unrealised gains or losses relating to the assets held at the end of the reporting period, and the line item(s) in profit or loss in which those unrealised gains and losses are recognised (AASB 13 par 93(e)(i) and 93(f)).

This has reduced Council's fair value disclosure of Property, infrastructure, plant and equipment (Note 32).

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(s) **Change in accounting policies**

AASB 10 Consolidated Financial Statements, AASB 11 Joint Arrangements, AASB 12 Disclosure of Interests in Other Entities, revised AASB 127 Separate Financial Statements, AASB 128 Investments in Associates and Joint Ventures and the relevant amending standards, AASB 2013-8 Amendments to Australian Accounting Standards- Australian Implementation Guidance for Not-for-Profit Entities - Control Structured Entities, AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards, AASB 1012-10 Amendments to Australian Accounting Standards - Transition Guidance and other amendments (effective from 1 January 2014)

AASB 10 replaces all of the guidance on control and consolidation in AASB 127 Consolidated and Separate Financial Statements, and Interpretation 12 Consolidation – Special Purpose Entities. The core principle that a consolidated entity presents a parent and its subsidiaries as if they are a single economic entity remains unchanged, as do the mechanics of consolidation. However, the standard introduces a single definition of control that applies to all entities. It focuses on the need to have both power and rights or exposure to variable returns. Power is the current ability to direct the activities that significantly influence returns. Returns must vary and can be positive, negative or both. Control exists when the investor can use its power to affect the amount of its returns. There is also new guidance on participating and protective rights and on agent/principal relationships. Council has undertaken an assessment and no material changes to the composition of Council's accounts are anticipated from the application of the new standard.

AASB 11 introduces a principles based approach to accounting for joint arrangements. The focus is no longer on the legal structure of joint arrangements, but rather on how rights and obligations are shared by the parties to the joint arrangement. Based on the assessment of rights and obligations, a joint arrangement will be classified as either a joint operation or a joint venture. Joint ventures are accounted for using the equity method, and the choice to proportionately consolidate will no longer be permitted. Parties to a joint operation will account their share of revenues, expenses, assets and liabilities in much the same way as under the previous standard. AASB 11 also provides guidance for parties that participate in joint arrangements but do not share joint control.

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

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

AASB 2013-8 Amendments to Australian Accounting Standards- Australian Implementation Guidance for Not-for-Profit Entities - Control Structured Entities adds guidance to AASB 10 regarding criteria for determining whether one entity controls another entity from the perspective of not-for-profit entities.

AASB 2011-7 Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards gives effect to many consequential changes to a number of standards arising from the issuance of the new consolidation and joint arrangements standard.

AASB 1012-10 Amendments to Australian Accounting Standards - Transition Guidance and other amendments provides guidance on amendments to AASB 10, AASB 11, and AASB 12 to simplify transition and provide relief from the disclosures in respect of unconsolidated structure entities on transition to the suite of consolidation standards. Also, provides guidance on the additional amendments to AASB 10 and related standards to revise their application paragraphs, so that they apply mandatorily to not-for-profit entities.

AASB 2013-9 Amendments to Australian Accounting Standards - Conceptual Framework, Materiality and Financial Instruments (Part A - Conceptual Framework effective from 20 December 2013; Part B - Materiality effective from 1 January 2014; Part C - Financial Instruments effective from 1 January 2015)

Part A of this standard updates references to the Framework for the Preparation and Presentation of Financial Statements in other standards as a consequence of the issue of AASB CF 2013-1 in December 2013.

Part B of this standard deletes references to AASB 1031 Materiality in various other standards. Once all references to AASB 1031 have been deleted from all Australian Accounting Standards, AASB 1031 will be withdrawn.

Part C of this standard amends AASB 9 Financial Instruments to add Chapter 6 Hedge Accounting and makes consequential amendments to AASB 9 and numerous other standards. Part C also amends the effective date of AASB 9 to annual reporting periods beginning on or after 1 January 2017, instead of 1 January 2015.

The adoption of this standard will not impact Council's accounting policies.

(t) **Leases**

Operating leases as lessor

Council owns a range of facilities that are available for lease by not-for-profit sport, recreational and community organisations. Leases to not-for-profit organisations, in general, do not reflect commercial arrangements and have minimal lease payments. Land and building which are leased under these arrangements are recognised within Property, plant and equipment in the Statement of Financial Position and associated rental income is recognised in accordance with Council's revenue recognition policy.

NOTES TO THE FINANCIAL REPORT

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 2 FUNCTIONS/ACTIVITIES OF THE COUNCIL

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

	Grants	Other	TotalRevenue	TotalExpenditure	Surplus(Deficit)	Assets
CORPORATE SERVICES-GENERAL						
2014 - 2015	-	1,235	1,235	2,715	(1,481)	12,217
2013 - 2014	-	1,101	1,101	1,965	(864)	9,382
EXECUTIVE SERVICES-GENERAL						
2014 - 2015	36	24	59	943	(884)	-
2013 - 2014	21	425	445	1,312	(867)	9,451
REGULATORY AND DEVELOPMENT SERVICES-GENERAL						
2014 - 2015	-	1,312	1,312	2,288	(976)	-
2013 - 2014	14	1,108	1,123	2,361	(1,238)	-
REFUSE DISPOSAL						
2014 - 2015	-	1,296	1,296	1,371	(75)	1,854
2013 - 2014	7	1,280	1,287	1,303	(16)	1,408
FAMILY SERVICES:						
CHILDREN'S & YOUTH SERVICES						
2014 - 2015	191	1,268	1,459	1,381	78	-
2013 - 2014	108	1,228	1,335	1,383	(47)	-
RURAL HEALTH						
2014 - 2015	362	238	600	779	(178)	-
2013 - 2014	360	(62)	298	732	(434)	2,104
MEDICAL SERVICES						
2014 - 2015	-	1,937	1,937	1,826	110	-
2013 - 2014	-	1,534	1,534	1,590	(56)	-
INFRASTRUCTURE SERVICES						
ROADS & BRIDGES						
2014 - 2015	1,165	1,325	2,490	9,234	(6,745)	193,794
2013 - 2014	456	209	665	7,613	(6,947)	145,221
STORMWATER						
2014 - 2015	-	289	289	284	6	2,013
2013 - 2014	-	297	297	264	32	1,529
OTHER - NON ATTRIBUTABLE						
2014 - 2015	4,791	32,254	36,505	202	36,304	63,997
2013 - 2014	1,503	9,392	8,559	839	7,719	48,608
TOTAL						
2014 - 2015	6,545	41,178	47,182	21,023	26,159	273,875
2013 - 2014	2,469	16,511	16,644	19,362	(2,718)	217,703

NOTES TO THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 2 FUNCTIONS/ACTIVITIES OF THE COUNCIL

b) Reconciliation of Assets from note 2 with the Statement of Financial Position at 30 June:

	2014/2015	2013/2014
	\$'000	\$'000
Current assets	10,327	7,229
Non-current assets	263,548	210,474
	273,875	217,703

c) the activities relating to Council's functions reported on, in Note 2(a) are as follows:

Corporate Services General

Administration of Council activities including Customer Services, Human Resource, Information Technology and Finance.

Executive Services

Operation and maintenance of council chambers and councillors.

Regulatory and Development Services

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. Administration of the town planning scheme, subdivisions and urban and rural renewal programs. The development and maintenance of building constructions standards. Maintenance and marketing of tourist facilities, property development and operation of caravan parks. Administration and operation of dog registration, operation of pounds, control of straying stock, and noxious weeds.

Refuse Disposal

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

Family Services

Operation and maintenance of housing for aged persons and persons of limited means. Operation of the Child Care Centre and medical centres.

Infrastructure Services

Construction, maintenance and cleaning of road, streets, footpaths, bridges, parking facilities and street lighting. Operation and maintenance of open or deep drainage systems in urban areas, including the lining of piping of creeks but excludes drainage associated with road works, flood mitigation and agriculture. Operation and maintenance of sporting facilities (includes swimming pools, active and passive recreation and recreation centres).

Other - not attributable

Rates and charges and work not attributed elsewhere.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 3 RATES AND CHARGES

Council uses Capital Value as the basis of valuation of all properties within the municipality. The Capital Value of a property is the total value of the property and includes the land value.

	2014/2015	2013/2014
	\$'000	\$'000
General Rate	9,000	8,648
Tas Fire Service levy	453	413
Garbage charge	890	837
Special rates and charges	287	283
	10,630	10,181

The date of the latest general revaluation of land for rating purposes within the municipality was 2015, and the valuation will be first applied in the rating year commencing 1 July 2015.

NOTE 4 USER CHARGES

	2014/2015	2013/2014
	\$'000	\$'000
Leisure centre fees	245	227
Child care/children's program fees	546	557
Aged services fees	94	27
Building services fees	486	340
Other fees and charges	1,427	1,257
TOTAL USER FEE	2,798	2,408

NOTE 5 GRANTS

	2014/2015	2013/2014
	\$'000	\$'000
SUMMARY OF GRANTS		
Federally funded grants	5,898	2,376
State funded grants	504	49
Other	142	45
TOTAL	6,544	2,470
GRANTS - OPERATING		
Family and children	532	277
Other	21	218
TOTAL OPERATING GRANTS	553	495

The Australian Commonwealth Government provides Financial Assistance Grants to Council for general purpose use and the provision of local roads. In accordance with AASB1004 Contributions, Council recognises these grants as revenue when it receives the funds and obtains control. In the 2014-15 year the early receipt of the 2015-16 instalment was received. This has impacted the Statement of profit and loss and other comprehensive income resulting in the net surplus being higher in 2014-15 by \$1,584,244. The Financial Assistance Grants received is classified as capital as the funds are spend on capital projects during the financial year.

	2014/2015	2013/2014
	\$'000	\$'000
CAPITAL GRANTS RECEIVED SPECIFICALLY FOR NEW OR UPGRADED ASSETS		
Commonwealth Government Financial Assistance Grants - General Purpose	4,791	1,503
Commonwealth Government - roads to recovery	575	420
Community	464	-
Transport	149	36
Other	12	15
TOTAL CAPITAL GRANTS	5,991	1,974

CONDITIONS ON GRANTS

Non-reciprocal grants recognised as revenue during the year that were obtained on condition that they be expended in a specified manner that had not occurred at balance date were:

	2014/2015	2013/2014
	\$'000	\$'000
Recreation	69	12
Other	128	16
TOTAL	197	28

NOTE 6 NON-MONETARY ASSETS RECOGNISED FOR THE FIRST TIME

	2014/2015	2013/2014
	\$'000	\$'000
Roads, Footpath and Kerb	172	-
TOTAL NON-MONETARY ASSETS RECOGNISED FOR THE FIRST TIME	172	-

NOTE 7 INTEREST

	2014/2015	2013/2014
	\$'000	\$'000
Interest on cash and cash equivalents	223	264
TOTAL INTEREST	223	264

NOTE 8 OTHER INCOME

	2014/2015	2013/2014
	\$'000	\$'000
Children's Services		
After School Care	64	60
Vacation Care	39	48
The Cottage	356	344
Geeveston Child Care	149	176
Dover Childcare	114	97
	722	725
Medical Practices		
Dover Medical Practice	597	547
Geeveston Medical Practice	693	651
Cygnnet Medical Services	615	336
Other	20	-
	1,925	1,534
Other		
Roads and Bridges Contributions	107	70
Diesel Fuel Rebate	42	37
Area Promotion - Kingborough Council Contribution	57	57
Huon Trail Brochure	31	34
Amortisation Residents Fees	14	14
SES Re-imbursement	12	10
Public Open Space	55	58
Education Department - Contribution Cygnnet Sports Centre	3	9
Rentals	69	72
Visitor Information Centre	268	237
Private Works	647	43
Health Contributions	37	-
Miscellaneous Income	284	14
	1,626	655
TOTAL OTHER INCOME	4,273	2,914

NOTE 9 NET GAIN/(LOSS) ON DISPOSAL OF NON CURRENT ASSETS

	2014/2015 \$'000	2013/2014 \$'000
Proceeds from sales and trade in of plant and vehicles	176	373
Less: Written down Value	(119)	(332)
Net gain/(loss) on plant and vehicles	57	41
Proceeds from sales of Land	70	64
Less: Written down Value	(300)	(42)
Net gain/(loss) on land	(230)	22
Bridges	(151)	(175)
Roads, Footpath, and Kerb	(358)	(484)
Buildings and Contents	(30)	(1,740)
	(712)	(2,336)

NOTE 10 INVESTMENT REVENUE FROM WATER CORPORATION

	2014/2015 \$'000	2013/2014 \$'000
Dividend revenue received	469	498
Tax equivalent received	159	192
Guarantee fee received	49	54
TOTAL INVESTMENT REVENUE FROM WATER CORPORATION	677	744

NOTE 11 EMPLOYEE COSTS

	2014/2015 \$'000	2013/2014 \$'000
Wages and salaries	8,561	8,759
Workers compensation	18	19
Annual leave and long service leave	839	678
Less capitalised expenses	(779)	(593)
TOTAL EMPLOYEE COSTS	8,639	8,863

NOTE 12 DEPRECIATION AND AMORTISATION

	2014/2015 \$'000	2013/2014 \$'000
Buildings	437	424
Building contents	80	92
Intangibles	15	38
Plant, machinery and vehicles	625	587
Stormwater	188	183
Roads	3,902	3,749
Bridges	384	466
Footpaths	58	53
Kerb	85	82
Car Parks	81	81
Street Furniture	114	96
Walking Tracks	33	19
Marine Facilities	29	25
Playgrounds	43	40
Sporting Facilities	34	32
TOTAL DEPRECIATION AND AMORTISATION	6,108	5,967

NOTE 13 OTHER EXPENSES

	2014/2015 \$'000	2013/2014 \$'000
Tasmanian Fire Service Levy	453	411
Payroll Tax	478	542
Land Tax	87	85
Valuation Office	235	73
Councillors' emoluments	169	166
Auditors remuneration	26	31
TOTAL OTHER EXPENSES	1,448	1,308

NOTE 14 INVESTMENT IN WATER CORPORATION

	2014/2015	2013/2014
	\$'000	\$'000
Carrying Value	31,335	38,764
Change in fair value of investment	251	(7,429)
TOTAL INVESTMENT IN WATER CORPORATION	31,586	31,335

NOTE 15 CASH AND CASH EQUIVALENTS

	2014/2015	2013/2014
	\$'000	\$'000
Cash at bank and on hand	2,284	578
Management Committees (Note 28)	223	168
Term deposits	5,075	2,824
TOTAL CASH AND CASH EQUIVALENTS	7,582	3,570

NOTE 16 TRADE AND OTHER RECEIVABLES

	2014/2015	2013/2014
	\$'000	\$'000
Rate Debtors	332	472
Provision for Impairment	(12)	(12)
Other Debtors	700	352
TOTAL TRADE AND OTHER RECEIVABLES	1,020	812

NOTE 17 INVENTORIES

	2014/2015	2013/2014
	\$'000	\$'000
Inventories held for distribution	70	31
Inventories held for sale	32	28
TOTAL INVENTORIES	102	59

NOTE 18 OTHER ASSETS

	2014/2015	2013/2014
	\$'000	\$'000
Prepayments	23	30
TOTAL OTHER ASSETS	23	30

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 19 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

	2014/2015 \$'000	2013/2014 \$'000
SUMMARY		
at cost at 30 June	6,260	5,964
Less accumulated depreciation	<u>(2,853)</u>	<u>(2,540)</u>
	3,407	3,424
at fair value at 30 June	338,694	280,813
Less accumulated depreciation	<u>(111,432)</u>	<u>(105,348)</u>
	227,262	175,465
TOTAL	230,669	178,889
Land		
at Fair Value	<u>16,578</u>	<u>15,847</u>
	16,578	15,847
Land Under Roads		
at Fair Value	<u>22,577</u>	<u>-</u>
	22,577	-
Buildings		
at Fair Value	51,041	44,878
additions at Fair Value	525	914
Less: Accumulated Depreciation	<u>(19,744)</u>	<u>(17,673)</u>
	31,822	28,119
Building Contents		
at Fair Value	922	757
additions at Fair Value	-	100
Less: Accumulated Depreciation	<u>(723)</u>	<u>(625)</u>
	199	232
Intangibles		
at Fair Value	177	150
additions at Fair Value	144	28
Less: Accumulated Depreciation	<u>(154)</u>	<u>(140)</u>
	167	38
Plant and Machinery		
at Cost	5,532	5,964
additions at Cost	728	-
Less: Accumulated Depreciation	<u>(2,853)</u>	<u>(2,540)</u>
	3,407	3,424
Stormwater		
at Fair Value	14,431	13,935
additions at Fair Value	137	110
Less: Accumulated Depreciation	<u>(4,137)</u>	<u>(3,923)</u>
	10,431	10,122
Roads		
at Fair Value	153,555	145,129
additions at Fair Value	3,591	4,498
Less: Accumulated Depreciation	<u>(49,624)</u>	<u>(65,861)</u>
	107,522	83,766
Bridges		
at Fair Value	31,107	31,001
additions at Fair Value	226	366
Less: Accumulated Depreciation	<u>(11,253)</u>	<u>(10,977)</u>
	20,080	20,390

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 19 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

	2014/2015 \$'000	2013/2014 \$'000
Footpath		
at Fair Value	5,211	4,732
additions at Fair Value	322	445
Less: Accumulated Depreciation	<u>(944)</u>	<u>(990)</u>
	<u>4,589</u>	<u>4,187</u>
Kerb		
at Fair Value	6,957	6,695
additions at Fair Value	-	76
Less: Accumulated Depreciation	<u>(1,630)</u>	<u>(1,543)</u>
	<u>5,327</u>	<u>5,228</u>
Car Parks		
at Fair Value	2,267	2,061
additions at Fair Value	130	146
Less: Accumulated Depreciation	<u>(784)</u>	<u>(696)</u>
	<u>1,613</u>	<u>1,511</u>
Street Furniture		
at Fair Value	1,803	1,622
additions at Fair Value	170	183
Less: Accumulated Depreciation	<u>(554)</u>	<u>(441)</u>
	<u>1,419</u>	<u>1,364</u>
Walking Tracks		
at Fair Value	660	648
additions at Fair Value	29	41
Less: Accumulated Depreciation	<u>(166)</u>	<u>(133)</u>
	<u>523</u>	<u>556</u>
Marine Facilities		
at Fair Value	1,184	1,099
additions at Fair Value	39	86
Less: Accumulated Depreciation	<u>(282)</u>	<u>(253)</u>
	<u>941</u>	<u>932</u>
Playgrounds		
at Fair Value	1,383	1,289
additions at Fair Value	203	95
Less: Accumulated Depreciation	<u>(370)</u>	<u>(326)</u>
	<u>1,216</u>	<u>1,058</u>
Sporting Facilities		
at Fair Value	2,956	2,889
additions at Fair Value	180	70
Less: Accumulated Depreciation	<u>(1,802)</u>	<u>(1,767)</u>
	<u>1,334</u>	<u>1,192</u>
Parks		
at Fair Value	924	924
additions at Fair Value	-	-
Less: Accumulated Depreciation	<u>-</u>	<u>-</u>
	<u>924</u>	<u>924</u>
TOTAL INFRASTRUCTURE	<u>230,669</u>	<u>178,889</u>

Valuation of assets is covered in note 32.

All other asset classes were valued in 2015 at construction values and indexed accordingly each year. Formal valuation of these asset classes is undertaken every five years.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 19 PROPERTY, INFRASTRUCTURE, PLANT AND EQUIPMENT

Reconciliation of property, Infrastructure, plant and equipment

	Opening Value	Additions	Disposals	Infrastructure Take Up	Asset Revaluation	Depreciation	Balance at End of Financial Year
2015	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	15,847	40	(300)	-	991	-	16,578
Land Under Roads	-	-	-	-	22,577	-	22,577
Buildings	28,119	525	-	-	3,615	(437)	31,822
Building contents	233	-	(29)	-	75	(80)	199
Intangibles	38	144	-	-	-	(15)	167
Plant and Machinery	3,424	727	(119)	-	-	(625)	3,407
Stormwater	10,122	136	-	-	361	(188)	10,431
Roads	83,766	3,591	(358)	172	24,253	(3,902)	107,522
Bridges	20,390	225	(151)	-	-	(384)	20,080
Footpaths	4,187	322	-	-	138	(58)	4,589
Kerbs	5,228	-	-	-	184	(85)	5,327
Car Parks	1,510	130	-	-	54	(81)	1,613
Street furniture	1,363	171	-	-	(1)	(114)	1,419
Walking tracks	556	29	-	-	(29)	(33)	523
Marine facilities	932	39	-	-	(1)	(29)	941
Playgrounds	1,058	202	-	-	(1)	(43)	1,216
Sporting Facilities	1,192	179	-	-	(3)	(34)	1,334
Parks & Gardens	924	-	-	-	-	-	924
Total	178,889	6,460	(957)	172	52,213	(6,108)	230,669

	Opening Value	Additions	Disposals	Infrastructure Take Up	Asset Revaluation	Depreciation	Balance at End of Financial Year
2014	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Land	15,834	55	(42)	-	-	-	15,847
Buildings	29,598	914	(1,696)	-	(273)	(424)	28,119
Building contents	345	100	(44)	-	(76)	(92)	233
Intangibles	50	27	-	-	(1)	(38)	38
Plant and Machinery	3,058	1,284	(332)	-	-	(586)	3,424
Stormwater	9,928	111	-	-	266	(183)	10,122
Roads	83,023	4,499	(484)	-	477	(3,749)	83,766
Bridges	20,146	366	(176)	-	520	(466)	20,390
Footpaths	3,713	445	-	-	82	(53)	4,187
Kerbs	5,116	76	-	-	118	(82)	5,228
Car Parks	1,410	146	-	-	35	(81)	1,510
Street furniture	1,278	183	-	-	(2)	(96)	1,363
Walking tracks	535	41	-	-	(1)	(19)	556
Marine facilities	872	86	-	-	(1)	(25)	932
Playgrounds	1,010	95	-	-	(7)	(40)	1,058
Sporting Facilities	1,171	70	-	-	(17)	(32)	1,192
Parks & Gardens	924	-	-	-	-	-	924
Total	178,011	8,498	(2,774)	-	1,120	(5,966)	178,889

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 20 TRADE AND OTHER PAYABLES

	2014/2015	2013/2014
	\$'000	\$'000
Trade payables	1,077	1,034
Accrued Salaries	219	183
Unclaimed Monies	-	195
	1,296	1,412

NOTE 21 TRUST FUNDS AND DEPOSITS

	2014/2015	2013/2014
	\$'000	\$'000
Waste Management Bond	100	100
	100	100

NOTE 22 PROVISIONS

	2014/2015	2013/2014
	\$'000	\$'000
CURRENT		
Long Service Leave Provision	915	780
Annual Leave & Leave Loading Provision	831	828
Retirement Village - Entrance Fees	31	53
	1,777	1,661
NON CURRENT		
Quarry Rehabilitation	50	50
Long Service Leave Provision	205	77
	255	127

Summary of Current Provision movements

	Annual leave	Long service leave	Other	Total
	\$ '000	\$ '000	\$ '000	\$ '000
2015				
Balance at beginning of the financial year	828	780	53	1,661
Additional provisions	521	183	-	704
Amounts used	(518)	(48)	(22)	(588)
Balance at the end of the financial year	831	915	31	1,777
2014				
Balance at beginning of the financial year	786	578	349	1,713
Additional provisions	456	235	-	658
Amounts used	(414)	(33)	(296)	(710)
Balance at the end of the financial year	828	780	53	1,661

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 23 RESERVES

A) ASSET REVALUATION RESERVE

	Balance at beginning of reporting year	Increments	Decrements	Balance at end of reporting year
2015	\$'000	\$'000	\$'000	\$'000
Land	11,050	991	-	12,041
Buildings & Building Contents	8,520	3,691	-	12,211
Stormwater	2,338	361	-	2,699
Roads	46,892	24,251	-	71,143
Water & Sewerage	11,143	-	-	11,143
Bridges	19,853	-	-	19,853
Footpaths	357	138	-	495
Kerbs	501	184	-	685
Car Parks	92	53	-	145
Street furniture	98	-	(1)	97
Walking tracks	38	-	(29)	9
Marine facilities	152	-	(1)	151
Playgrounds	(8)	-	(1)	(9)
Sporting Facilities	(18)	-	(3)	(21)
Total	101,008	29,669	(35)	130,642

	Balance at beginning of reporting year	Increments	Decrements	Balance at end of reporting year
2014	\$'000	\$'000	\$'000	\$'000
Land	11,050	-	-	11,050
Buildings & Building Contents	8,869	-	(349)	8,520
Stormwater	2,072	266	-	2,338
Roads	46,414	478	-	46,892
Water & Sewerage	11,143	-	-	11,143
Bridges	19,333	520	-	19,853
Footpaths	275	82	-	357
Kerbs	383	118	-	501
Car Parks	57	35	-	92
Street furniture	100	-	(2)	98
Walking tracks	39	-	(1)	38
Marine facilities	153	-	(1)	152
Playgrounds	-	-	(8)	(8)
Sporting Facilities	-	-	(18)	(18)
Total	99,888	1,499	(379)	101,008

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

B) FAIR VALUE RESERVE

	Balance at beginning of reporting year \$'000	Increments \$'000	Decrements \$'000	Balance at end of reporting year \$'000
2015				
Available-for-sale assets				
Investment in water corporation	(5,157)	251	-	(4,906)
Total fair value reserve	(5,157)	251	-	(4,906)

	Balance at beginning of reporting year \$'000	Increments \$'000	Decrements \$'000	Balance at end of reporting year \$'000
2014				
Available-for-sale assets				
Investment in water corporation	2,272	-	(7,429)	(5,157)
Total fair value reserve	2,272	-	(7,429)	(5,157)

The available-for-sale financial asset reserve was established to capture the fair value movements in Council's Water Corporation investment.

C) OTHER RESERVES

	Balance at beginning of reporting year \$'000	Increments \$'000	Decrements \$'000	Balance at end of reporting year \$'000
2015				
Other reserves	3,909	3,028	-	6,937
Total other reserve	3,909	3,028	-	6,937

	Balance at beginning of reporting year \$'000	Increments \$'000	Decrements \$'000	Balance at end of reporting year \$'000
2014				
Other reserves	6,218	-	(2,309)	3,909
Total other reserve	6,218	-	(2,309)	3,909

Other reserves consist of funds allocated which remain unspent at 30 June 2015 and are therefore carried forward.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 24 RECONCILIATION OF CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/2015	2013/2014
	\$'000	\$'000
Surplus/(Deficit)	26,159	(2,718)
Depreciation	6,108	5,967
Loss/(Profit) on sale of assets	712	2,336
Impairment	-	-
Capital Grants	(5,991)	(1,974)
Contributions - non monetary assets	(172)	-
Land under roads - Recognised for the first time	(22,577)	-
(Increase)/Decrease in receivables	(208)	1,756
(Increase)/Decrease in inventories	(43)	(11)
(Increase)/Decrease in other assets	7	2
Increase/(Decrease) in payables	(116)	(2,746)
Increase/(Decrease) in provisions	244	(171)
	(22,036)	5,159
NET CASH PROVIDED BY OPERATING ACTIVITIES	4,123	2,441

NOTE 25 RECONCILIATION OF CASH AND CASH EQUIVALENTS

	2014/2015	2013/2014
	\$'000	\$'000
Cash at bank and on hand at end of reporting period	2,284	578
Management Committees	223	168
Current investments at end of reporting period	5,075	2,824
TOTAL RECONCILIATION OF CASH AND CASH EQUIVALENTS	7,582	3,570

NOTE 26 COMMITMENTS

Council currently has no commitments that are due no later than one year and later than one year and no later than five years.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 27 FINANCIAL INSTRUMENTS

(a) Accounting Policy, terms and conditions

Recognised financial instruments	Note	Accounting Policy	Terms and Conditions
Financial assets			
Cash and cash equivalents	15	Cash on hand and at bank and money market call account are valued at face value.	On call deposits returned a floating interest rate of 2.00% (2.50% in 2013/14). The interest rate at balance date was 2.50% (2.50% in 2013/14).
		Interest is recognised as it accrues.	Funds returned fixed interest rate of between 3.55% (4.00% in 2013/14), and 2.65% (3.37% in 2013/14) net of fees.
Investments		Investments are held to maximise interest returns of surplus cash. Interest revenues are recognised as they accrue. Managed funds are measured at market value.	
Receivables	16	Receivables are carried at amortised cost using the effective interest method. A provision for impairment is recognised when there is objective evidence that an impairment loss has occurred. Collectability of overdue accounts is assessed on an ongoing basis.	General debtors are unsecured and arrears however do not attract an interest rate. Credit terms are based on 30 days.
Financial Liabilities			
Trade and other payables	20 & 21	Liabilities are recognised for amounts to be paid in the future for goods and services provided to Council as at balance date whether or not invoices have been received.	General Creditors are unsecured, not subject to interest charges and are normally settled within 30 days of invoice receipt.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 27 FINANCIAL INSTRUMENTS

(b) Interest Rate Risk

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

	Weighted average interest rate	Fixed interest maturing in:				Non-interest bearing	Total
		Floating interest rate	1 year or less	Over 1 to 5 years	More than 5 years		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
2015							
Financial assets							
Cash and cash equivalents	2.89%	2,285	5,056	-	-	241	7,582
Investments	2.87%	-	1,600	-	-	-	1,600
Investment in Water Corporation	-	-	-	-	-	31,586	31,586
Receivables	3.09%	332	-	-	-	688	1,020
Total financial assets		2,617	6,656	-	-	32,515	41,788
Financial liabilities							
Payables	-	-	-	-	-	1,296	1,296
Trust fund and deposits	-	-	-	-	-	100	100
Interest-bearing liabilities	-	-	-	-	-	-	-
Total financial liabilities		-	-	-	-	1,396	1,396
Net financial assets (liabilities)		2,617	6,656	-	-	31,120	40,392
2014							
	Weighted average interest rate	Fixed interest maturing in:				Non-interest bearing	Total
		Floating interest rate	1 year or less	Over 1 to 5 years	More than 5 years		
		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Financial assets							
Cash and cash equivalents	3.45%	578	2,806	-	-	187	3,570
Investments	3.51%	-	2,758	-	-	-	2,758
Investment in Water Corporation	-	-	-	-	-	31,335	31,335
Receivables	5.52%	472	-	-	-	340	812
Total financial assets		1,049	5,564	-	-	31,862	38,475
Financial liabilities							
Payables	-	-	-	-	-	1,412	1,412
Trust fund and deposits	-	-	-	-	-	100	100
Interest-bearing liabilities	-	-	-	-	-	-	-
Total financial liabilities		-	-	-	-	1,512	1,512
Net financial assets (liabilities)		1,049	5,564	-	-	30,350	36,963

(c) Net Fair Values

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

Financial Instruments	Carrying amount as per		Aggregate net fair value	
	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000
Financial assets				
Cash and cash equivalents	7,582	3,570	7,582	3,570
Investments	1,600	2,758	1,600	2,758
Investment in Water Corporation	31,586	31,335	31,586	31,335
Trade and other receivables	1,020	812	1,020	812
Total financial assets	41,788	38,475	41,788	38,475
Financial liabilities				
Trade and other payables	1,296	1,412	1,296	1,412
Trust fund and deposits	100	100	100	100
Interest-bearing loans and borrowings	-	-	-	-
Total financial liabilities	1,396	1,512	1,396	1,512

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 27 FINANCIAL INSTRUMENTS

(d) Credit Risk

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

(e) Risks and mitigation

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

Market risk

Market risk is the risk that the fair value or future cash flows of our financial instruments will fluctuate because of changes in market prices. 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.

Investment of surplus funds is made with approved financial institutions under the Local Government Act 1993. We manage interest rate risk by adopting an investment policy that ensures:

- conformity with State and Federal regulations and standards,
- capital protection,
- appropriate liquidity,
- diversification by credit rating, financial institution and investment product,
- monitoring of return on investment,
- benchmarking of returns and comparison with budget.

Maturity will be staggered to provide for interest rate variations and to minimise interest rate risk.

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 funds with financial institutions that have a recognised credit ratings 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.

Movement in Provisions for Impairment of Trade and Other Receivables

	2015 \$'000	2014 \$'000
Balance at the beginning of the year	12	59
New Provisions recognised during the year	-	-
Amounts already provided for and written off as uncollectible	-	(47)
Amounts provided for but recovered during the year	-	-
Balance at end of year	<u>12</u>	<u>12</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 27 FINANCIAL INSTRUMENTS

Ageing of Receivables

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

	2015 \$'000	2014 \$'000
Current (not yet due)	757	783
Past due by up to 30 days	94	10
Past due between 31 and 180 days	168	17
Past due between 181 and 365 days	1	1
Past due by more than 1 year	1	1
Total Trade & Other Receivables	1,020	812

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 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

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

The table below lists the contractual maturities for Financial Liabilities.

These amounts represent undiscounted gross payments including both principal and interest amounts.

2015	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	>2 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Payables	1,396	-	-	-	1,396	1,396
Interest-bearing loans and borrowings	-	-	-	-	-	-
Total financial liabilities	1,396	-	-	-	1,396	1,396

2014	6 mths or less \$'000	6-12 months \$'000	1-2 years \$'000	>2 years \$'000	Contracted Cash Flow \$'000	Carrying Amount \$'000
Payables	1,512	-	-	-	1,512	1,512
Interest-bearing loans and borrowings	-	-	-	-	-	-
Total financial liabilities	1,512	-	-	-	1,512	1,512

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 27 FINANCIAL INSTRUMENTS

(f) Sensitivity disclosure analysis

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

- A parallel shift of + 1% and -2% in market interest rates (AUD) from year-end rates.

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

		Interest rate risk			
		-2%		+1%	
		-200 basis points		+100 basis points	
		Profit	Equity	Profit	Equity
		\$'000	\$'000	\$'000	\$'000
2015	\$'000				
Financial assets:					
Cash and cash equivalents	7,582	(152)	(152)	76	73
Receivables	1,020	-	-	-	-

(g) Fair Value Hierarchy

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

The different levels have been defined as follows:

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

	Level 1	Level 2	Level 3	Total
2015				
Available for sale financial assets	-	-	31,586	31,586
Financial assets at fair value through the comprehensive income statement	-	-	-	-

	Level 1	Level 2	Level 3	Total
2014				
Available for sale financial assets	-	-	31,335	31,335
Financial assets at fair value through the comprehensive income statement	-	-	-	-

Reconciliation of Level 3 Fair Value Movements

	2015 \$'000	2014 \$'000
Opening Balance	31,335	38,764
Net Gains and Losses	-	-
Other Comprehensive Income	251	(7,429)
Purchases	-	-
Sales Transfer from other Categories	-	-
Closing Balance	31,586	31,335

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

NOTE 28 SPECIAL COMMITTEES

Council has confirmed the continued operation of Special Committees of Council formed to operate certain Council halls, recreation grounds and other facilities.

	Opening Balance	Receipts	Payments	Closing Balance
Management Committees	30/06/2014			30/06/2015
Cradoc Cemetery Committee	2,555	-	-	2,555
Cradoc Park	7,840	3,492	6,118	5,215
Cygnnet Town Hall Committee	14,708	17,625	19,373	12,959
Dover Oval Clubrooms	3,095	1,080	501	3,674
Geeveston Community Hall	6,136	3,535	4,516	5,155
Glen Huon Hall	29,246	49,672	4,550	74,368
Huonville Guide & Scout Hall	928	2,415	1,737	1,605
Palais Theatre	56,930	42,463	31,439	67,954
Pelverata Hall	3,870	2,643	1,756	4,756
Ranelagh Hall	12,441	8,780	13,281	7,939
Southport Community Centre	12,015	24,774	14,907	21,881
Surges Bay Hall	5,064	2,510	4,774	2,800
Upper Huon Community Centre	13,219	25,345	26,857	11,707
Other General Committees	-	-	-	-
Total	168,047	184,333	129,810	222,570

The transactions relating to the operation of these committees have been consolidated into the financial statements of the Council.

NOTE 29 CONTINGENT LIABILITIES

Council is aware of no incidents or actions that may cause future liabilities. All existing claims against Council are covered by policies of insurance, and the maximum limits of the liability, as set out in those policies is believed to be adequate to meet all contingencies of those claims without financial liability on Council. Council's maximum liability per claim is \$10,000.

NOTE 30 EVENTS AFTER BALANCE DATE

Council is aware of no events after balance date.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

NOTE 31 MANAGEMENT INDICATORS

Management indicators	Benchmark	2015 \$'000	2014 \$'000	2013 \$'000	2012 \$'000
(a) Underlying surplus or deficit					
Recurrent income* less		22,418	20,009	21,950	20,817
recurrent expenditure		<u>21,031</u>	<u>19,362</u>	<u>21,398</u>	<u>20,040</u>
Underlying surplus/deficit	>0	<u>1,387</u>	<u>647</u>	<u>552</u>	<u>777</u>

* Recurrent income excludes income received specifically for new or upgraded assets, physical resources received free of charge or other income of a capital nature.

2014/2015 recurrent income includes the prepayment of untied Federal Assistance Grants received in advance of \$1,584,244 during the 2014/2015 year applicable for 2015/2016. 2013/2014 recurrent income includes the prepayment of untied Federal Assistance Grants received in advance of \$1,436,353 during the 2012/2013 year applicable for 2013/2014. 2012/2013 recurrent income includes the prepayment of untied Federal Assistance Grants received in advance of \$1,415,054 during the 2011/2012 year. 2011/2012 recurrent income includes the prepayment of untied Federal Assistance Grants received in advance of \$734,069 during 2010/2011 year.

(b) Underlying surplus ratio

<u>Underlying surplus or deficit</u>	<u>1,387</u>	<u>647</u>	<u>552</u>	<u>777</u>
Recurrent income*	22,418	20,009	21,950	20,817
Underlying surplus ratio %	6.19%	3.23%	2.51%	3.73%

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

The underlying surplus has been adjusted in 2012, 2013, 2014 and 2015 to take into account the prepayment of untied Federal Assistance Grants received in advance of \$1,584,244 during the 2014/2015 year, \$1,436,353 during the 2012/2013 year, \$1,415,054 during the 2011/2012 year and \$734,069 during the 2010/2011 year.

(c) Net financial liabilities

Liquid assets less	10,194	7,140	11,964	13,361
total liabilities	<u>3,428</u>	<u>3,299</u>	<u>6,218</u>	<u>4,968</u>
Net financial liabilities	<u>6,766</u>	<u>3,841</u>	<u>5,746</u>	<u>8,393</u>

This measure shows whether Council's total liabilities can be met by its liquid assets. An excess of total liabilities over liquid assets means that, if all liabilities fell due at once, additional revenue would be needed to fund the shortfall.

(d) Net financial liabilities ratio

<u>Net financial liabilities</u>	<u>6,766</u>	<u>3,841</u>	<u>5,746</u>	<u>8,393</u>
Recurrent income*	22,418	20,009	21,950	20,817
Net financial liabilities ratio %	0% - (50%)	30.18%	26.18%	40.32%

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

Council has a positive result against the benchmark, which represents the Council's ability to meet all its financial liabilities from its liquid assets, indicating a strong liquidity position.

		2015 \$'000	2014 \$'000	2013 \$'000	2012 \$'000
(e) Asset consumption ratio					
An asset consumption ratio has been calculated in relation to each asset class required to be included in the long-term strategic asset management plan of Council.					
<i>Transport Infrastructure</i>					
<u>Depreciated replacement cost</u>		139,132	115,082	113,408	109,770
Current replacement cost		203,366	195,148	189,863	181,942
Asset consumption ratio %	40% - 60%	68.41%	58.97%	59.73%	60.33%
<i>Buildings</i>					
<u>Depreciated replacement cost</u>		31,822	28,118	29,597	27,138
Current replacement cost		51,566	45,792	48,193	45,282
Asset consumption ratio %	40% - 60%	61.71%	61.40%	61.41%	59.93%
<i>Stormwater</i>					
<u>Depreciated replacement cost</u>		10,431	10,122	9,928	10,097
Current replacement cost		14,568	14,045	13,685	13,415
Asset consumption ratio %	40% - 60%	71.60%	72.07%	72.55%	75.27%

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

This ratio indicates the amount Council has consumed of the service potential of the asset class. This indicates that Council has a low financial sustainability risk.

		2015 \$'000	2014 \$'000	2013 \$'000	2012 \$'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>		29,386	28,256	31,698	30,568
Projected capital expenditure funding***		29,386	28,256	31,698	30,568
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Buildings</i>					
<u>Projected capital funding outlays**</u>		5,893	5,667	5,339	5,148
Projected capital expenditure funding***		5,893	5,667	5,339	5,148
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%
<i>Stormwater</i>					
<u>Projected capital funding outlays**</u>		2,359	2,268	1,591	1,769
Projected capital expenditure funding***		2,359	2,268	1,591	1,769
Asset renewal funding ratio %	90-100%	100%	100%	100%	100%

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

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

This ratio measures Council's capacity to fund future asset replacement requirements.

Council's long term financial plan indicates that the asset renewal funding ratio is 100%, based on planned expenditure for asset renewal. The long term financial plan forecasts a 100% asset renewal expenditure until 2023/2024 and meets benchmark requirements.

(g) Asset sustainability ratio					
<u>Capex on replacement/renewal of existing assets</u>		6,408	6,447	6,162	4,572
Annual depreciation expense		6,108	5,967	4,352	3,931
Asset sustainability ratio %	100%	105%	108%	142%	116%

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

Council is currently above the benchmark of 100%, which indicates Council's ability maintain its investment in its existing assets, which is due to Council's ability to match capital expenditure to the total depreciation costs each year.

**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015**

NOTE 32 FAIR VALUE MEASUREMENTS

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

- Investment in water corporation
- Property, infrastructure plant and equipment
- Land and Land under roads
- Buildings, including contents & intangibles
- Roads, including footpaths, kerb & car parks
- Bridges
- Stormwater
- 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 2015. Comparative information has not been provided as allowed by the transitional provisions of AASB 13.

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 2015

	Note	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements					
Property, infrastructure plant and equipment	19	-	-	3,407	3,407
Land, including land under roads	19	-	39,155	-	39,155
Buildings, including contents & intangibles	19	-	-	32,188	32,188
Roads, including footpaths, kerb & car parks	19	-	-	119,051	119,051
Bridges	19	-	-	20,080	20,080
Stormwater	19	-	-	10,431	10,431
Other Infrastructure	19	-	-	6,357	6,357
		-	39,155	191,514	230,669

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

Council considers the current use of its assets to be their highest and best use. Council holds and uses these assets to continue to provide services to the community as mandated by the Local Government Act 1993 and other laws and regulations.

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

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

Investment in water corporation

Refer to Notes 14 for details of valuation techniques used to derive fair values.

Land

Land fair values were determined by the Valuer-General in 2015. 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 valued at the average municipal land value. The square metre value of rateable land, as determined by the Valuer-General, is applied to the square metre area of all land under roads.

Buildings

The fair value of buildings were also determined by a qualified independent valuer EXSTO Management. EXSTO Management undertook the comprehensive revaluation in 2010. The information from this valuation was used as the base data for determining the current valuation along current construction costs for each building structure.

Council has determined their remaining useful life as the basis for future depreciation.

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 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 1(c)

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, kerb & car parks

Council categorises its road infrastructure into urban and rural roads and then further sub-categorises these into sealed and unsealed roads. Roads are managed in segments based in the installed or renewed length. All road segments are then componentised into pavement, sub-pavement and seal (where applicable). Council assumes that environmental factors such as soil type, climate and topography are consistent across each segment. Council also assumes a segment is designed and constructed to the same standard and uses a consistent amount of labour and materials.

CRC is based on the road area multiplied by a unit price; the unit price being an estimate of labour and material inputs, services costs, and overhead allocations. For internal construction estimates, material and services prices are based on existing supplier contract rates or supplier price lists and labour wage rates are based on Council's Enterprise Bargaining Agreement (EBA). Where construction is outsourced, CRC is based on the actual cost of the works for the first year and standard replacement rates thereafter.

Bridges

A full valuation of bridges assets was undertaken by independent valuers, AusSpan, effective 30 June 2015. 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.

Stormwater

A full valuation of drainage infrastructure was undertaken by Council's Engineer, effective 30 June 2014. Similar to roads, stormwater 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 and is valued on a CRC basis.

(d) 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 note 1(c), 1(d) and 1(h) respectively.

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

Council has assets and liabilities which are not measured at fair value, but for which fair values are disclosed in other notes. (refer notes 14 -18 and 20-22)

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

LIST OF PHOTOGRAPHS

Cover: Castle Forbes Bay

Page 3: Wilmot Road barn at Huonville

Page 18: Geeveston Early Learning and Care Centre 1st birthday

Page 20: Sleeping Beauty

Page 24: Main Street Huonville

Page 25: Port Huon wharf

Page 27: Julie Orr and Mavis Vickers enjoying Council's Cuppa Conversations event

Page 28: Geeveston Medical Centre

Page 32: Enjoying ballroom dancing in the Council chambers

Page 34: A Taste of the Huon 2014

Page 36: Franklin Walkway

Page 37: Adamsons Peak from Dover

Page 39: Council's Customer Service Unit

Page 43: Surges Bay from Jackson's Daffodil farm

Page 45: Items for sale during the Garage Sale Trail at the Southbridge Re-use Shop

Page 46: Lone rowboat at Cygnet

Page 47: The Lune River bridge

Page 48: Huon River at Cygnet

Page 53: Inaugural Australia Day celebrations at Huonville

Page 95: Dover barn sunset

Photographers:

Robert Elliott, Ben Lohberger, Loretta Lohberger and Huon Valley Council staff.





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